COS POWER
"Striving to Enrich Power"

November 14, 2025

To,
The Listing Compliance
BSE Ltd.
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

Ref. BSE Scrip Code: 543172

Sub: Outcome of the Meeting of Board of Directors held on Friday, 14th November, 2025 at 04:00 P.M.

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III of the said Regulations, we inform you that the Board of Directors of the Company at its meeting held today, i.e. Friday, November 14, 2025, inter alia, has approved the following items:

1. Considered and approved Standalone Un-Audited Financial Results of the Company for the half year ended on September 30, 2025 along with Limited Review Report after these results are reviewed by the Audit Committee.

We further inform you that the Board Meeting commenced at 04:00 p.m. today and concluded at 05:00 p.m.

Kindly take same on your records.

Thanking You,

FOR, **COSPOWER ENGINEERING LIMITED**

COSPOWER ENGINEERING LTD. MUMBAI

MR. OSWALD D'SOUZA
WHOLE-TIME DIRECTOR
DIN: 02711251

Encl:

1. Un-Audited Financial Results for the half year ended September 30, 2025
2. Limited Review Report

Independent Auditor's Limited Review Report on Unaudited Half Yearly Standalone Financial Results of Cospower Engineering Limited under Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 as amended

To,
The Board of Directors,
Cospower Engineering Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results ("The Statement") of **Cospower Engineering Limited** ("The Company") for the half year ended September 30, 2025 attached herewith, being submitted by the company to the stock exchange pursuant to the requirement of regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) regulations, 2015. ("Listing Regulations").

2. This statement which is responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in Accounting Standard "Interim Financial Reporting "prescribed under section 133 of Companies Act,2013 as amended, read with relevant rules issued thereunder and accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

3. We conducted our review in accordance with Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the entity", issued by The Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personal and analytical procedures applicable to financial data and thus provides by less assurance then audit. We have not performed an audit and accordingly, we do not express an audit opinion.

C. J. K. ASSOCIATES
FRN-117467W
Chartered Accountants

C. J. K. ASSOCIATES
CHARTERED ACCOUNTANTS

N. B. Chavan B. com., FCA
S. V. Kelkar B. com., FCA
M. M. Bagul M. com., FCA

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial result has not been prepared in accordance with applicable accounting standard and other recognized accounting practices and other accounting policies and has not disclosed the information required to be disclosed in terms of Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 as amended including the manner in which it is to be discloser, or that it contains any material misstatement.

for C.J.K. Associates
Chartered Accountants
FRN: 117467W

CA N. B. Chavan
Partner
Membership No: 042709
Place: Mumbai
Date: November 14, 2025
UDIN: 25042709BMJAWJ7149

C. J. K. ASSOCIATES
FRN-117467W
Chartered Accountants

COSPOWER ENGINEERING LIMITED
(CIN -L31908MH2010PLC208016)

Statement of Unaudited Financial Results for the half year ended September 30, 2025 Pursuant to regulation 33 of SBBI (LODR) Regulation, 2015

(Amount in Lakhs except EPS)

		Half Year Ended			Year Ended
	Particulars	**Unaudited**	**Audited**	**Unaudited**	**Audited**
	Date of Start of Period	**1-Apr-2025**	**1-Oct-2024**	**1-Apr-2024**	**1-Apr-2024**
	Date of End of Period	**30-Sep-2025**	**31-Mar-2025**	**30-Sep-2024**	**31-Mar-2025**
	Income				
I	Revenue from operations	3254.97	2,065.13	705.03	2,770.15
II	Other income	6.99	35.74	4.97	40.70
III.	**Total Income (I + II)**	**3,261.96**	**2,100.86**	**709.99**	**2,810.86**
IV.	Expenses				
	Cost of Raw Material Consumed	2140.19	1,544.47	647.65	2,192.12
	Changes in inventories of finished goods work-in-progress and Stock-in-Trade	74.19	-333.05	(288.91)	(621.96)
	Employee benefits expense	179.14	87.56	128.09	215.65
	Finance costs	110.74	143.81	91.88	235.69
	Depreciation and amortization expense	82.46	96.47	90.55	187.01
	Other expenses	361.32	307.23	81.51	388.73
	Total expenses	**2,948.03**	**1,846.48**	**750.76**	**2,597.24**
V.	**Profit before exceptional and extraordinary items and tax (III-IV)**	313.93	254.39	(40.77)	213.62
VI.	Exceptional items				
	Insurance Claim Received	0	-	65.12	4.63
VII.	**Profit before extraordinary items and tax (V - VI)**	313.93	254.39	24.35	218.25
VIII	Extraordinary Items				
IX.	**Profit before tax (VII- VIII)**	313.93	254.39	24.35	218.25
X	Tax expense				
	(1) Current tax	88.00	88.00	-	88.00
	(2) Deferred tax Liability (Asset)	-	-25.94	-	(25.94)
	(3) Excess/(Shortfall) Prov. For Tax in P.Y	-	2.91	-	2.91
XI	**Profit (Loss) for the period from continuing operations (VII-VIII)**	225.93	189.42	24.35	153.28
XII	Profit/(loss) from discontinuing operations		-	-	-
XIII	Tax expense of discontinuing operations		-	-	-
XIV	**Profit/(loss) from Discontinuing operations (after tax) (XII-XIII)**		-	-	-
XV	**Profit (Loss) for the period after tax (XI + XIV)**	**225.93**	**189.42**	**24.35**	**153.28**
XVI	**Paid up Equity Share Capital (Face value of Rs. 10 Each)**	167.45	167.45	150.00	167.45
XVII	**Reserve and Surplus**				
	Weighted Average No. of Equity Shares O/S	16,74,500	16,74,500	15,00,000	16,74,500
XVIII	**Earnings per equity share:**				
	(1) Basic	13.49	10.21	1.62	10.21
	(2) Diluted	13.49	10.21	1.62	10.21

For Cospower Engineering Limited
(CIN: L31908MH2010PLC208016)

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date: November 14, 2025
Place: Mumbai

Notes:-

1) The above Unaudited Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th November, 2025. The Statutory Auditors have carried out the limited audit review for the half year ended 30th September, 2025 and issued unmodified report thereon. These results are available on the Company's Website.

2) The Financial Results have been prepared in accordance with the Accounting Standards as notified under section 133 of the Companies Act 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India as amended from time to time.

3) The statement is as per Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

4) The company operates in a single segment only i.e. business Segment.

5) The Figures for the previous period/year have been regrouped/reclassified, wherever necessary to confirm to current period/year classification.

6) There are no Investors Complaints pending as on 30th September, 2025.

COSPOWER ENGINEERING LIMITED
(CIN -L31908MH2010PLC208016)

Statement of Assets and Liabilities As At 30th September 2025 Pursuant to Regulations 33 of SEBI (LODR) Regulation 2015

Amount in Lakhs

Particulars	Unaudited 30th September 2025	Audited 31st March 2025
I. EQUITY AND LIABILITIES		
1 Shareholders' funds		
(a) Share capital	167.45	167.45
(b) Reserves and surplus	1876.29	1,650.34
2 Non-current liabilities		
(a) Long-term borrowings	713.32	931.13
(b) Long-term provisions	26.70	15.28
3 Current liabilities		
(a) Short-term borrowings	1493.50	895.31
(b) Trade payables		
a) MSME	112.92	389.69
b) Other than MSME	774.31	693.01
(c) Other current liabilities	83.47	365.74
(d) Short-term provisions	444.70	238.59
TOTAL	**5,692.66**	**5,346.53**
II. ASSETS		
Non-current assets		
1 (a) Fixed assets		
(i) Tangible assets	1106.01	1,151.99
(ii) Intangible assets	2.31	2.95
(iii) Capital work-in-progress	15.85	-
(b) Long-term loans and advances	11.12	10.18
(c) Deferred Tax Assets	42.40	42.40
(d) Other non-current assets	35.76	33.76
2 Current assets		
(a) Inventories	1749.96	1,824.15
(b) Trade receivables	1829.94	1,124.16
(c) Cash and cash equivalents	307.24	879.40
(d) Short-term loans and advances	67.77	126.46
(e) Other Current Assets	524.30	151.09
TOTAL	**5,692.66**	**5,346.53**

For Cospower Engineering Limited
(CIN: L31908MH2010PLC208016)

COSPOWER ENGINEERING LTD. MUMBAI

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date: November 14, 2025
Place: Mumbai

COSPOWER ENGINEERING LIMITED
(CIN -L31908MH2010PLC208016)
Statement of Cash flow for the half year ended September 30th, 2025 Pursuant to regulations 33 of SEBI (LODR) Regulation 2015

(Rupees in Lakhs)

Particulars	Unaudited	Audited
	30th September 2025	31st March 2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit/ (loss) before tax	313.93	218.25
Adjustments for:		
Depreciation and amortization expense	82.46	187.01
Interest expense	40.43	173.20
Interest income	(6.03)	(2.49)
Provision for Audit Fee	-	
Provision for Gratuity	-	9.44
Operating (loss) before working capital changes	**430.78**	**585.41**
Adjustments for working capital change in:		
(Increase) / Decrease in inventories	74.19	(640.32)
(Increase) / Decrease in trade receivables (current+non current)	(705.76)	(415.07)
(Increase) / Decrease in short-term loans and advances	58.69	(35.96)
(Increase) / Decrease in Long-term loans and advances	(0.95)	(0.35)
(Increase) / Decrease in other current assets	(373.21)	(48.14)
(Increase) / Decrease in other non current assets	(2.00)	0.57
Increase / (Decrease) in trade payables	(195.47)	544.55
Increase / (Decrease) in other current liabilities	(282.27)	239.34
Increase / (Decrease) in short-term provisions	206.11	104.40
Increase / (Decrease) in long-term provisions	11.42	(0.00)
Cash generated from / (used in) operating activities	**(778.45)**	**334.42**
Taxes paid	(88.00)	(90.91)
Net cash generated from / (used in) operating activities	**(866.45)**	**243.51**
B. CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(35.85)	(170.90)
(Increase) / Transfer in CWIP	(15.85)	141.65
Interest received	6.03	2.49
Net cash (used in) investing activities	**(45.67)**	**(26.76)**
C. CASH FLOW FROM FINANCING ACTIVITIES		
Increase / (Decrease) in short-term Borrowings	598.20	47.46
Proceeds/(Repayment) from long term borrowings	(217.81)	(178.17)
Proceeds from Preferential Issue of Shares	-	17.45
Proceeds received in security premium account	-	924.85
Interest paid	(40.43)	(173.20)
Net cash generated from financing activities	**339.96**	**638.39**
Net (decrease) / increase in cash and cash equivalents (A+B+C)	**(572.16)**	**855.14**
Cash and cash equivalents-opening balance	**879.40**	**24.26**
Cash and cash equivalents-closing balance	**307.24**	**879.40**

For Cospower Engineering Limited
(CIN-L31908MH2010PLC208016)

COSPOWER ENGINEERING LTD. MUMBAI

Oswald Dsouza
Wholetime Director
DIN: 02711251
Date: November 14, 2025
Place: Mumbai