



## COSMO FERRITES LIMITED

(Govt. of India Recognised Export House)

CIN : L27106HP1985PLC006378

Regd. Office & Works : P.O. Jabli, Distt. Solan, Himachal Pradesh-173 209, (India)

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E-Mail: sales@cosmoferrites.com Website : www.cosmoferrites.com

CFR/SE/2022-23/FEB/02

February 09, 2023

The Manager (Listing)  
Bombay Stock Exchange limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai-400 001

Scrip Code: 523100

Security ID: COSMOFE

**Sub: Unaudited Financial Results and Limited Review Report**  
**for the quarter ended on 31<sup>st</sup> December, 2022**

Dear Sir,

Pursuant to Regulation 30 read with Part A of Schedule III and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform that the Board of Directors of the Company at its meeting held today i.e. 09<sup>th</sup> February, 2023, has inter alia approved the Un-audited Financial Results and Limited Review Report of the Company for the Quarter ended on 31<sup>st</sup> December, 2022. The Financial Results were duly reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company.

The meeting commenced at 01:30 PM and concluded at 03:20 P.M.

You are requested to take the same on records.

Thanking You

Yours faithfully

For Cosmo Ferrites Limited

Amrish Jalpuria  
Executive Director

Encl: as above



**Independent Auditors Limited Review Report on Unaudited Quarterly and year-to-date Financial Results of the Company under Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended**

**Review report to  
The Board of Directors of  
Cosmo Ferrites Limited**

1. We have reviewed the accompanying statement of unaudited financial results of COSMO FERRITES LIMITED (the "Company") for the quarter ended 31<sup>st</sup> December, 2022 and year to date from 1<sup>st</sup> April, 2022 to 31<sup>st</sup> December, 2022 (the statement) attached herewith being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015, as amended.
2. This statement is the responsibility of the Company's Management which has been approved by the Board of Directors and has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34 (Ind AS 34) "Interim financial reporting" prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued there under and other 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 of the Statement in accordance with the Standard on Review Engagements (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 requires 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 personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
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 results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Jabli  
Date: 09.02.2023  
UDIN: 23521915 BGXM LK4253



For Suresh Kumar Mittal & Co  
Chartered Accountants  
Firm Registration No. 500063N

Ankur Bagla  
PARTNER

Membership Number: 521915

**COSMO FERRITES LIMITED**  
**UNAUDITED FINANCIAL RESULTS**

Rs in lakhs

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2022	30.09.2022	31.12.2021	31.12.2022	31.12.2021	31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Revenue from operations	2,336	2,457	3,475	8,337	8,075	11,384
II.	Other Income	32	38	46	131	141	174
III.	Total Revenue (I+II)	2,368	2,495	3,521	8,468	8,216	11,558
IV.	Expenses						
	(a) Cost of materials consumed	713	987	1,108	2,994	2,497	3,755
	(b) Purchase of Stock-in-trade	-	14	-	51	-	-
	(c) Change in inventories of finished goods, work in progress and	175	(84)	(83)	212	(187)	(293)
	(d) Employees benefits expense	548	565	526	1,720	1,431	1,955
	(e) Finance costs	145	141	112	406	318	407
	(f) Depreciation and amortisation expense	97	98	106	279	305	392
	(g) Other expenses	749	824	1,052	2,515	2,464	3,192
	Total expenses	2,427	2,545	2,821	8,177	6,828	9,408
V.	Profit / (Loss) before exceptional items and tax (III-IV)	(59)	(50)	700	291	1,388	2,150
VI.	Exceptional items	-	-	(150)	-	(150)	(253)
VII.	Profit / (Loss) before tax (V-VI)	(59)	(50)	550	291	1,238	1,897
VIII.	Tax expense						
	(i) Current Tax	(14)	(3)	-	87	-	28
	(ii) Earlier Year Taxes	-	-	-	-	-	-
	(iii) Deferred Tax	1	(6)	142	(23)	305	446
	Total tax expense	(13)	(9)	142	64	305	474
IX.	Profit / (Loss) for the period (VII-VIII)	(46)	(41)	408	227	933	1,423
X.	Other comprehensive income						
	Items that will not be reclassified to profit or loss	2	1	-	4	-	5
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total other comprehensive income	2	1	-	4	-	5
XI.	Total comprehensive income (IX + X)	(44)	(40)	408	231	933	1,428
XII.	Paid-up equity share capital of Rs. 10/- each	1,203	1,203	1,203	1,203	1,203	1,203
XIII.	Other Equity						1,783
XIV.	Earnings Per Equity Share (EPS) (in Rs.)						
	Basic	(0.37)	(0.35)	3.39	1.89	7.76	11.83
	Diluted	(0.37)	(0.35)	3.39	1.89	7.76	11.83

Notes :

- The above unaudited financial results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 09.02.2023 and limited review of the same has been carried out by the statutory auditors of the company.
- These standalone financial results have been prepared in accordance with the Indian Accounting Standards (Ind-AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereunder.

Place : Jabli  
Date : 09.02.2023

  
Amrish Jaipuria  
Executive Director & C.E.O

**COSMO FERRITES LIMITED**  
Regd. Office : Jabli, Distt Solan, Himachal Pradesh - 173 209