

Unaudited Standalone Financial Results for the Quarter and Nine Months ended December 31,2025

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		(₹ in lakhs)					
	Income						
1(a)	Revenue from operations	4,849.00	3,727.30	4,084.54	13,580.11	12,728.17	17,334.37
(b)	Other income	17.67	5.76	12.90	41.69	90.91	73.76
	Total Income	4,866.67	3,733.06	4,097.44	13,621.80	12,819.08	17,408.13
	2 Expenses						
(a)	Cost of materials consumed	856.58	985.24	826.70	2,591.26	2,492.99	3,248.91
(b)	Purchase of stock in trade	2,260.25	2,174.65	1,728.34	6,404.05	6,033.84	8,186.78
(c)	Changes in inventories of finished goods, work in progress and stock-in-trade	10.01	(884.27)	2.52	(291.41)	(663.50)	(494.23)
(d)	Employee benefits expense	562.20	552.85	513.17	1,653.66	1,551.86	2,069.84
(e)	Finance costs	120.35	110.85	137.77	353.94	404.61	509.79
(f)	Depreciation and amortisation expenses	64.77	62.72	64.73	188.24	188.44	252.98
(g)	Other expenses	907.15	911.04	778.91	2,718.75	2,521.55	3,514.82
	Total Expenses	4,781.31	3,913.08	4,052.14	13,618.49	12,529.79	17,288.89
	3 Profit before tax (1-2)	85.36	(180.02)	45.30	3.31	289.29	119.24
	4 Total Tax expense						
(a)	Current tax	-	(36.34)	9.07	-	88.42	56.68
(b)	Tax adjustment related to earlier years	-	-	-	-	0.63	0.63
(c)	Deferred tax charges / (credit)	(5.11)	(0.57)	(0.13)	0.96	(9.16)	(16.22)
	Total	(5.11)	(36.91)	8.94	0.96	79.89	41.09
	5 Net Profit for the period (3-4)	90.47	(143.11)	36.36	2.35	209.40	78.15
	6 Other comprehensive Income, net of income tax						
(i)	Items that will not be reclassified to profit or loss	11.22	(9.31)	(1.61)	2.87	-	(16.71)
(ii)	Income tax relating to items that will not be re-classified to profit or loss	(2.82)	2.34	0.40	(0.72)	-	4.21
	7 Total comprehensive income for the period (5+6)	98.87	(150.08)	35.15	4.50	209.40	65.65
	8 Paid up equity share capital (Face value of ₹ 10 each)	416.10	416.10	416.10	416.10	416.10	416.10
	9 Other Equity						4,620.33
	10 Earning Per Share in ₹* (of ₹10 each) :						
(a)	Basic	2.17	(3.44)	0.87	0.06	5.03	1.88
(b)	Diluted	2.17	(3.44)	0.87	0.06	5.03	1.88
	* Not Annualised for the Quarter.						



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**Segment wise Revenue, Results and Capital Employed for the Quarter and Nine Months ended
December 31,2025**

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(₹ in lakhs)							
1	Primary Segment Information						
	Segment Revenue :						
	i) Manufactured Products	1,678.28	1,363.35	1,499.36	4,919.44	4,798.88	6,613.75
	ii) Stock in Trade	3,170.72	2,363.95	2,585.18	8,660.67	7,929.29	10,720.62
	Total	4,849.00	3,727.30	4,084.54	13,580.11	12,728.17	17,334.37
	Less Inter Segment Revenue						
	Net Sales / Income From Operations	4,849.00	3,727.30	4,084.54	13,580.11	12,728.17	17,334.37
2	Segment Results:						
	Profit / (Loss) Before Interest and Tax	(3.89)	(45.06)	(29.41)	(61.15)	159.75	147.67
	i) Manufactured Products	213.01	(8.80)	217.63	439.94	497.41	481.30
	ii) Stock in Trade	209.12	(53.86)	188.22	378.79	657.16	628.97
	Total	209.12	(53.86)	188.22	378.79	657.16	628.97
	Less Finance Cost	120.35	110.85	137.77	353.94	404.61	509.79
	Less Other unallocable expenses net of unallocable income	3.41	15.31	5.15	21.54	(36.74)	(0.06)
Total Profit Before Tax	85.36	(180.02)	45.30	3.31	289.29	119.24	
3	Capital Employed:						
	i) Manufactured Products	4,570.21	4,453.50	4,350.54	4,570.21	4,350.54	4,362.58
	ii) Stock in Trade	6,626.40	6,350.19	6,673.59	6,626.40	6,673.59	6,581.64
	iii) Unallocated	(4,875.70)	(4,378.71)	(4,320.20)	(4,875.70)	(4,320.20)	(4,388.30)
	Total	6,520.91	6,424.98	6,703.93	6,520.91	6,703.93	6,555.92

Notes :-

- The above unaudited financial results of the Company for the quarter and nine months ended 31st December,2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th February,2026. The statutory auditors have expressed an unmodified opinion on these results.
- The financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- Provisions for leave encashment, gratuity and special discount are made proportionately on the basis of amount provided / incurred in F.Y 2024-25.
- Bonus is provided proportionately on the basis of actual payments made in respect of provision for F.Y 24-25.
- Commission on sales is accounted for on payment basis
- Provision for Special Discount of ₹ 263.48 lakhs is made on the basis of estimates provided by management, the exact calculation of the amount would be made at the year end.
- Provision for Warranty made in the earlier year is considered sufficient and will be reassessed and adjusted at the year end on the availability of final data where from fair amount of ascertained liability could be determined.
- Purchases are inclusive of Sales Return as per generally accepted practice followed under GST Law.
- Legal and Professional expenses of ₹ 1.75 lakhs per month, Commission against sale of ₹ 6.21 lakh and reimbursements on spends of more than ₹ 2 lakhs per month is certified by the management.
- The expenses under various heads in respect of branches are certified by the management pending production of documentary evidences before the audit.
- Information regarding Micro and Small Enterprises has been determined to the extent such parties have been identified on the basis of information available with the company. As per the Company, there is no Interest which is accrued / payable to the MSME parties under MSMED Act 2006.
- GST Input Tax credit of ₹ 154.37 lakhs is under reconciliation with Electronic Credit Ledger.
- Contingent Liabilities- Claims against the company, being subjudice, not acknowledged as debts - ₹ 103.47 lakhs.
- The inventory as on 31.12.2025 has been certified by the management in terms of quantity and valuation.
- Internal Audit Reports of the three quarters are not produced for perusal for verification.
- The Government of India has consolidated 29 existing labour laws into a single framework consisting of four labour codes: the Code on Wages, 2019; the Code on Social Security, 2020; the Industrial Relations Code, 2020; and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "New Labour Codes"). The New Labour Codes came into effect on 21st November, 2025. In this regard, to facilitate evaluation of the financial impact arising from the revised regulatory framework, Ministry of Labour & Employment published draft Central Rules and FAQs. The Company will assess the impact, if any, on the measurement of employee benefits once the Central and State Rules are notified in full and will account for such impact as appropriate as on year end.
- Figures for the previous reporting period have been regrouped / reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification / disclosure.

 Place : Delhi
Date : 14.02.2026

 By Order of the Board
for Cosco (India) Limited

Devinder Kumar Jain
Managing Director and CEO
DIN : 00191539

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EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

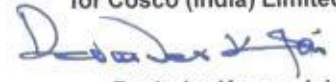
Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from operations	4,866.67	3,733.06	4,097.44	13,621.80	12,819.08	17,408.13
2	Net Profit for the period before Tax	85.36	(180.02)	45.30	3.31	289.29	119.24
3	Net Profit for the period after tax	90.47	(143.11)	36.36	2.35	209.40	78.15
4	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	98.87	(150.08)	35.15	4.50	209.40	65.65
5	Equity Share Capital	416.10	416.10	416.10	416.10	416.10	416.10
6	Other Equity						4,620.33
7	Earnings Per Share (of ₹ 10 each)						
(a)	Basic (₹)	2.17	(3.44)	0.87	0.06	5.03	1.88
(b)	Diluted (₹)	2.17	(3.44)	0.87	0.06	5.03	1.88

Notes :-

- The above is an extract of the detailed format of Quarterly Financial Results filed with the Stock Exchange under Regulation 33 of the SEBI (Listing and Other Disclosure Requirements) Regulations, 2015. The full format of the Quarterly / Annual Financial Results are available on the Stock Exchange Websites (www.bseindia.com/corporates) and on the Company's website www.cosco.in.
- The above results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meeting held on February 14, 2026.

 Place : Delhi
 Date : 14.02.2026

 By Order of the Board
 for Cosco (India) Limited


Devinder Kumar Jain
 Managing Director and CEO
 DIN : 00191539




MADAN & ASSOCIATES
CHARTERED ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM
STANDALONE FINANCIAL RESULTS**

To
The Board of Directors,
Cosco India Limited,
2/8 Roop Nagar,
New Delhi-110007

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results along with the notes thereon, of Cosco (India) Limited, ("the Company") for the quarter and nine months ended December 31st 2025 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared substantially in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures.



A review is substantially less in scope than an audit conducted in accordance with Standard on Auditing specified under section 143(10) of the companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as stated in paragraph 3 above and read with the notes accompanying the Statement, nothing has come to our attention that causes us to believe that the accompanying Statement prepared substantially in accordance with the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement

5. Emphasis of matters

We draw attention to the following notes accompanying standalone financial statement.

Note no. 3 regarding various provisions and other expenses, Note no. 5 regarding GST input tax credit and Note no. 7 regarding inventory.

Internal Audit Report for the three quarters is not produced for verification.

Our opinion is not qualified in respect of these matters.



for Madan and Associates
Chartered Accountants

Firm's registration number: 000185N

M.K. Madan

MK. Madan
(proprietor)

Membership number: 082214

Place: New Delhi

Date: 14.02.2026

UDIN: 26082214UPVWLC3082