COSCO (INDIA) LIMITED
2/8, Roop Nagar, Delhi - 110007
+91-11-23843000, 41849999
mail@cosco.in
www.cosco.in

Ref No.:- CHO/2026-27/BSE
Date: 13th November, 2026

To,

The Manager (Listing)
Department of Corporate Relationship
BSE Limited
P. J. Towers, Dalal Street
Mumbai -400 001

Security ID : Cosco
Security Code: 530545

Sub: Outcome of Board Meeting held on 13th November, 2026.

Dear Sir/Madam,

This is to inform you that a meeting of the Board of Directors of the Company held Today i.e., Friday, 13th November, 2026 at its Registered Office, at 2/8, Roop Nagar, Delhi-110 007, has inter alia considered and/or approved the following as mentioned below.

The Board considered and approved the Unaudited Financial Results and took note of Limited Review Report of the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter and half year ended on 30th September, 2026.

Pursuant to Regulation 30 copy of the Unaudited Financial Results of the Company for the quarter and half year ended September 30, 2026 along with the Limited Review Report of the Statutory Auditors of the Company as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter ended on 30th September, 2026 are enclosed herewith for your records

We further inform you that the Board Meeting commenced at the scheduled time at 04.00 P.M and concluded at 04.40 P.M.

An extract of the aforementioned results would be published in the newspapers in accordance with the Listing Regulations

This is for your information and record please.

Thanking You.

Yours sincerely
For Cosco (India) Limited

SUDHA SINGH Digitally signed by SUDHA SINGH Date: 2026.11.13 16:49:20 +05'30'

Sudha Singh
(Company Secretary and Compliance Officer)
Encl.: a/a

Cosco (India) Limited COSCO SPORTS | FITNESS 2/8, Roop Nagar, New Delhi-110007

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Unaudited Standalone Financial Results for the Quarter and Half Yearly ended September 30,2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Income**						
(a)	Revenue from operations	5,135.80	5,495.44	3,727.30	10,631.24	8,731.11	18,856.08
(b)	Other income	9.65	20.44	5.76	30.09	24.02	122.13
	Total Income	**5,145.45**	**5,515.88**	**3,733.06**	**10,661.33**	**8,755.13**	**18,978.21**
2	**Expenses**						
(a)	Cost of materials consumed	1,065.39	883.05	985.24	1,948.44	1,734.68	3,275.68
(b)	Purchase of stock in trade	2,503.62	2,410.09	2,174.65	4,913.71	4,143.80	8,505.96
(c)	Changes in inventories of finished goods, work in progress and stock-in-trade	(369.90)	343.25	(884.27)	(26.65)	(301.42)	508.82
(d)	Employee benefits expense	637.76	639.67	552.85	1,277.43	1,091.46	2,224.56
(e)	Finance costs	109.70	106.41	110.85	216.11	233.59	474.51
(f)	Depreciation and amortisation expenses	62.07	59.89	62.72	121.96	123.47	251.24
(g)	Other expenses	1,027.96	974.51	911.04	2,002.47	1,811.60	3,656.24
	Total Expenses	**5,036.60**	**5,416.87**	**3,913.08**	**10,453.47**	**8,837.18**	**18,897.01**
3	**Profit before tax (1-2)**	**108.85**	**99.01**	**(180.02)**	**207.86**	**(82.05)**	**81.20**
4	**Total Tax expense**						
(a)	Current tax	38.83	34.97	(36.34)	73.80	-	12.69
(b)	Tax adjustment related to earlier years	-	-	-	-	-	4.15
(c)	Deferred tax charges / (credit)	(7.54)	(5.91)	(0.57)	(13.45)	6.07	(36.13)
	Total	31.29	29.06	(36.91)	60.35	6.07	(19.29)
5	**Net Profit for the period (3-4)**	**77.56**	**69.95**	**(143.11)**	**147.51**	**(88.12)**	**100.49**
6	**Other comprehensive Income, net of income tax**						
(i)	Items that will not be reclassified to profit or loss	12.70	4.70	(9.31)	17.40	(8.35)	34.83
(ii)	Income tax relating to items that will not be re-classified to profit or loss	(3.20)	(1.18)	2.34	(4.38)	2.10	(8.77)
7	**Total comprehensive income for the period (5+6)**	**87.06**	**73.47**	**(150.08)**	**160.53**	**(94.37)**	**126.55**
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						**4,756.77**
10	**Earning Per Share in ₹ * (of ₹10 each) :**						
(a)	Basic	1.86	1.68	(3.44)	3.55	(2.12)	2.42
(b)	Diluted	1.86	1.68	(3.44)	3.55	(2.12)	2.42
	* Not Annualised for the Quarter.						

MADAN & ASSOCIATES Chartered Accountants NEW DELHI

COSCO (INDIA) LIMITED COSCO SPORTS | FITNESS 2/8, Roop Nagar, Delhi-110007

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Unaudited Standalone Statement of Assets & Liabilities as on September 30,2026

(₹ in lakhs)

SR. NO.	PARTICULARS	AS AT 30.09.2026 Unaudited	AS AT 31.03.2026 Audited
A.	**ASSETS**		
1.	**Non-Current Assets**		
	(a) Property, plant and equipment	860.01	874.83
	(b) Capital work-in-progress	0.54	16.86
	(c) Right-of-use assets	89.01	112.17
	(d) Financial assets		
	(i) Trade receivables	55.34	55.34
	(ii) Others	92.03	90.00
	(e) Deferred tax assets (net)	133.44	124.37
	(f) Other non-current assets	12.90	16.18
		1,243.27	**1,289.75**
2.	**Current Assets**		
	(a) Inventories	7,849.14	7,733.35
	(b) Financial assets		
	(i) Trade receivables	3,179.30	2,977.99
	(ii) Loans	27.00	28.77
	(iii) Cash & cash equivalents	20.20	293.20
	(iv) Others	4.97	3.04
	(v) Investments	50.00	-
	(c) Other current assets	895.92	623.72
		12,026.53	**11,660.07**
	TOTAL ASSETS	**13,269.80**	**12,949.82**
B.	**EQUITY AND LIABILITIES**		
1.	**Equity**		
	(a) Equity share capital	416.10	416.10
	(b) Other equity	4,917.31	4,756.77
		5,333.41	**5,172.87**
2.	**Non-Current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	1,460.46	1,467.07
	(ii) Lease liability	41.94	-
	(b) Provisions	101.41	102.88
		1,603.81	**1,569.95**
3.	**Current Liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	4,081.90	4,683.83
	(ii) Trade payables		
	(a) Micro, small and medium enterprises	410.64	274.55
	(b) Other than Micro, small and medium enterprises	652.68	349.61
	(iii) Lease liabilities	63.20	123.81
	(iv) Others	837.96	552.66
	(b) Other current liabilities	132.40	120.87
	(c) Provisions	153.80	101.67
		6,332.58	**6,207.00**
	TOTAL EQUITY & LIABILITIES	**13,269.80**	**12,949.82**

MADAN & ASSOCIATES Chartered Accountants NEW DELHI

COSCO (INDIA) LIMITED COSCO SPORTS | FITNESS 2/8, Roop Nagar, Delhi-110007

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Cash Flow Statement for Half Year ended September 30, 2026

(₹ in lakhs)

Sr. No.	Particulars	AS AT 30.09.2026 Unaudited	AS AT 31.03.2026 Audited
A.	**Cash Flow from Operating Activities :**		
	Net Profit before tax	**207.86**	**81.20**
	Adjustments to reconcile profit before tax and prior period items to cash provided by operations :		
	Depreciation	121.95	251.24
	Foreign exchange fluctuations	(24.77)	(50.80)
	Finance cost	216.11	474.51
	Bad Debts	-	0.96
	Income Tax Refund	-	113.60
	Provision no longer required	-	(0.50)
	Interest income	(2.94)	(9.10)
	Provision w/back	(0.33)	(24.13)
	Property, plant & equipment written off	1.75	1.22
	(Profit) / loss on sale of Assets	(0.07)	(0.01)
	Operating Profit before Working Capital Changes	**519.56**	**838.19**
	Movements in Working Capital :		
	(Increase) / Decrease in Trade Receivables	(201.32)	(138.57)
	(Increase) / Decrease in Inventories	(115.79)	484.00
	(Increase) / Decrease in Loans and Advances	(271.11)	(103.62)
	Increase / (Decrease) in Trade Payables	439.16	31.30
	Increase / (Decrease) in Other Current Liabilities	(163.36)	(134.46)
	Cash Generated from Operations	207.14	976.84
	Direct Taxes Paid	30.39	52.06
	Net Cash (used in) / Flow From Operating Activities	**176.75**	**924.78**
B.	**Cash Flow from Investing Activities :**		
	Purchase of property plant & equipment including capital work in progress	(44.02)	(163.59)
	Sale of property plant & equipment	0.08	0.02
	Purchase of Investments	(50.00)	-
	Interest received	2.94	9.10
	Net Cash Flow from / (used in) Investing Activities	**(91.00)**	**(154.47)**
C.	**Cash Flow from Financing Activities :**		
	Proceeds From Borrowings	(91.53)	71.65
	Interest Expenses	(216.10)	(474.51)
	Repayment of lease liabilities (ROU)	(51.12)	(98.28)
	Net Cash used in Financing Activities	**(358.75)**	**(501.14)**
	Increase in Cash and Cash Equivalents (A+B+C)	(273.00)	269.17
	Opening Cash and Cash equivalents	293.20	24.03
	Cash and Cash equivalents at the end of the year	**20.20**	**293.20**

MADAN & ASSOCIATES Chartered Accountants NEW DELHI

COSCO (INDIA) LIMITED COSCO SPORTS | FITNESS 2/8, Roop Nagar, Delhi-110007

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Segment wise Revenue, Results and Capital Employed for the Quarter and Half Year ended September 30,2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Primary Segment Information**						
	Segment Revenue :						
	i) Manufactured Products	2,194.63	2,179.75	1,363.35	4,374.38	3,241.16	6,969.85
	ii) Stock in Trade	2,941.17	3,315.69	2,363.95	6,256.86	5,489.95	11,886.23
	Total	5,135.80	5,495.44	3,727.30	10,631.24	8,731.11	18,856.08
	Less Inter Segment Revenue	-	-	-	-	-	-
	Net Sales / Income From Operations	**5,135.80**	**5,495.44**	**3,727.30**	**10,631.24**	**8,731.11**	**18,856.08**
2	**Segment Results:**						
	Profit / (Loss) Before Interest and Tax						
	i) Manufactured Products	12.12	(19.36)	(45.06)	(7.24)	(57.26)	(80.47)
	ii) Stock in Trade	221.68	227.99	(8.80)	449.67	226.93	598.36
	Total	**233.80**	**208.63**	**(53.86)**	**442.43**	**169.67**	**517.89**
	Less Finance Cost	109.70	106.41	110.85	216.11	233.59	474.51
	Less Other unallocable expenses net of unallocable income	15.25	3.21	15.31	18.46	18.13	(37.82)
	Total Profit Before Tax	**108.85**	**99.01**	**(180.02)**	**207.86**	**(82.05)**	**81.20**
3	**Capital Employed:**						
	i) Manufactured Products	3,943.95	4,231.58	4,453.50	3,943.95	4,453.50	4,591.27
	ii) Stock in Trade	6,423.68	6,223.45	6,350.19	6,423.68	6,350.19	6,161.28
	iii) Unallocated	(3,573.77)	(3,744.70)	(4,378.71)	(3,573.77)	(4,378.71)	(4,112.61)
	Total	**6,793.86**	**6,710.33**	**6,424.98**	**6,793.86**	**6,424.98**	**6,639.94**

Notes : -

1) The above unaudited financial results of the Company for the quarter ended 30th September,2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November,2026.
2) 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.
3) i) Provisions for bonus, leave encashment, gratuity, special discount and other comprehensive income are made proportionately on the basis of amount provided / incurred in F.Y 2025-26.
(ii) Commission on sales is accounted for on payment basis.
(iii) Provision for Special Discount of ₹ 205 lakhs is made on the basis of estimates of the management, the exact calculation of the amount would be made at the year end.
(iv) Purchases are inclusive of Sales Return as per consistent past practice followed.
4) 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.
5) GST Input Tax credit of ₹ 186.10 lakhs is under reconciliation with Electronic Credit Ledger of ₹ 188.15 lakhs.
6) (a) Other current assets includes an amount of ₹ 291.16 lakhs as advance against import pending receipt of consignments till date. Management is of the view that the same shall be adjusted by the subsequent quarter.
(b) Other current assets include static supplier debit balance of ₹ 1.63 lakhs outstanding for more than 1 year. The Managment is of the view that the same will be adjusted in the next quarter.
(c) Loan and Advances includes ₹ 3.03 lakhs pertaining to Remission of duties and taxes (RODTEP) and duty drawback outstanding from earlier year is considered recoverable by the management.
(d) Prepaid expense includes ₹ 20.34 lakhs, pending verification, certified by the management.
7) Contingent Liabilities-Claims against the company, being subjudice, not acknowledged as debts - ₹177.62 lakhs.
8) The inventory has been certified by the management in terms of quantity and valuation.
9) (a) The Company will obtain the confirmations from Trade payables, Trade Receivables, Advance to suppliers and security deposit to import containers (including static balance of Rs. 28.63 lacs) at the year end. In opinion of the management these balances are good for payment/ recovery. The company makes provision for doubtful debts in respect of balance more than 3 years on simplified approach of Ind AS 109. Further in absence of ageing of above accounts the current/non current classification is certified by the management.
(b) Cash in hand including imprest accounts are certified by the management.
(c) Internal Audit Report for quarter ended 30.09.2026 is not produced for verification.
10) Listing fee of ₹ 1.78 lakhs, pending comparative analysis with corresponding figures of earlier half year ended on 30.09.25 of ₹ 3.64 lakhs, as certified by the management.
11) IndAs 116 calculation in respect of variation of lease agreement for Mumbai premises will be made at the year end.
12) Figures for the previous reporting period have been regrouped / reclassified and rearranged, wherever necessary, to correspond with the current reporting period classification / disclosure.

MADAN & ASSOCIATES Chartered Accountants NEW DELHI

COSCO (INDIA) LIMITED COSCO SPORTS I FITNESS 2/8, Roop Nagar, Delhi-110007

By Order of the Board
for Cosco (India) Limited

Devinder Kumar Jain
Managing Director and CEO
DIN : 00191539

Place : Delhi
Date : 13.11.2026

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EXTRACT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Total Income from operations	5,145.45	5,515.88	3,733.06	10,661.33	8,755.13	18,978.21
2	Net Profit for the period before Tax	108.85	99.01	(180.02)	207.86	(82.05)	81.20
3	Net Profit for the period after tax	77.56	69.95	(143.11)	147.51	(88.12)	100.49
4	Total Comprehensive Income for the period [Comprising Profit for the period (after tax) and Other Comprehensive Income (after tax)]	87.06	73.47	(150.08)	160.53	(94.37)	126.55
5	**Equity Share Capital**	**416.10**	**416.10**	**416.10**	**416.10**	**416.10**	**416.10**
6	Other Equity						4,756.77
7	**Earnings Per Share** (of ₹ 10 each)						
(a)	Basic (₹)	1.86	1.68	(3.44)	3.55	(2.12)	2.42
(b)	Diluted (₹)	1.86	1.68	(3.44)	3.55	(2.12)	2.42

Notes : -

1 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.

2 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 November 13,2026.

By Order of the Board
for Cosco (India) Limited

Devinder Kumar Jain
Managing Director and CEO
DIN : 00191539

MADAN & ASSOCIATES Chartered Accountants NEW DELHI

COSCO (INDIA) LIMITED 218, Roop Nagar, Delhi-110007

Place : Delhi
Date : 13.11.2026

MADAN & ASSOCIATES
CHARTERED ACCOUNTANTS

Flat No.1003, 10th Floor
Kailash Building, K.G. Marg
New Delhi-110001
PH: 9818465333
PAN: AAAPM5122B
E-mail: mk_madaan@yahoo.co

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 half year ended September 30, 2026 ("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.

MADAN & ASSOCIATES Chartered Accountants NEW DELHI

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, Note no.6 regarding other current assets, Note No.8 regarding inventory, Note no. 9 regarding confirmations and classification of assets & liabilities, Note no. 10 regarding other expense and Note no. 11 regarding lease lability.

Internal Audit Report for Quarter ended 30.09.2026 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

MADAN & ASSOCIATES Chartered Accountants NEW DELHI

MK. Madan
(proprietor)
Membership number:082214

Place: New Delhi
Date: 13.11.2026
UDIN: **26082214URDGUT9140**