

Ref No :- CHO/2026-27/BSE

Date: 30th May, 2026

To,

The Manager (Listing)

Corporate Relationship Department

BSE Limited

Phiroze Jeejeebhoy Towers

Dalal Street, Mumbai -400 001

email ID: corp.relations@bseindia.com

Ref : Cosco(India) Limited

Scrip Code : 530545

Sub: Outcome of Board Meeting held on 30th May, 2026.

Dear Sir/Madam,

Dear Sir, Pursuant to Regulation 30(6), and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors, in their meeting held on May 30, 2026 i.e today (started at 04:00 P.M), had considered the following agenda items along with other agenda items and after discussion:

- i. Approved the Audited Financial Results (Standalone) for the quarter /year ended March 31, 2026, as recommended by the Audit Committee.
- ii. Re-Appointment of PARM and Associates LLP, Chartered Accountants as Internal Auditors of the Company for the Financial Year 2026-27.

Details required pursuant to Regulation 30 Part A of Schedule III of SEBI (LODR) read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023.

S. No.	Particulars	Details
1	Name	PARM and Associates LLP,
	Reason for Change viz. Appointment, Resignation, Removal, Death or otherwise	Re-appointment
2	Date of Appointment/Cessation	Date of Re-appointment- 30 th May, 2026 Term of Appointment- FY 2026-27
3	Brief Profile (in case of Appointment)	PARM and Associates LLP, Chartered Accountants having FIRM Reg. No. N500087. Email Id:

3	Brief Profile (in case of Appointment)	PARM and Associates LLP, Chartered Accountants having FIRM Reg. No. N500087. Email Id: PARMASSOCIATES@YAHOO.CO.IN Address: 701, Vikrant Tower No.4, Rajendra Place, New Delhi-110 008. Field of Experience: M/s. PARM and Associates LLP, Chartered Accountants is providing services in the field of Internal Audits, Inventory Audits, Continuous Transactions Monitoring, Branch Office Audit, Factory Audits, Fixed Assets Audit etc.
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A copy of the Audited Standalone financial results of the Company for the quarter and financial year ended March 31, 2026 along with the Statement of Assets & Liabilities, Cash Flows Statement, Auditors' Report and declaration in respect of Audit Reports with unmodified opinion on Audited Financial Results of the Company for the quarter and year ended 31st March, 2026 are enclosed herewith for your records.

The meeting of the Board of Directors commenced at 04.00 P.M. and concluded at 05:15 P.M. The results will be published in the newspapers in terms of Regulation 47(1)(b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 in due course.

Please take the above on your record.

With Regards,

For Cosco (India) Limited

Sudha Singh

Sudha Singh

Company Secretary & Compliance Officer



Audited Standalone Financial Results for the Quarter and Year ended March 31,2026

(₹ in lakhs)

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
(a)	Revenue from operations	5,275.97	4,849.00	4,606.20	18,856.08	17,334.37
(b)	Other income	80.44	17.67	(17.15)	122.13	73.76
	Total Income	5,356.41	4,866.67	4,589.05	18,978.21	17,408.13
2	Expenses					
(a)	Cost of materials consumed	684.42	856.58	755.92	3,275.68	3,248.91
(b)	Purchase of stock in trade	2,101.91	2,260.25	2,152.94	8,505.95	8,186.78
(c)	Changes in inventories of finished goods, work in progress and stock-in-trade	800.23	10.01	169.27	508.82	(494.23)
(d)	Employee benefits expense	570.90	562.20	517.98	2,224.56	2,069.84
(e)	Finance costs	120.57	120.35	105.18	474.51	509.79
(f)	Depreciation and amortisation expenses	63.00	64.77	64.54	251.24	252.98
(g)	Other expenses	937.49	907.15	993.27	3,656.24	3,514.82
	Total Expenses	5,278.52	4,781.31	4,759.10	18,897.01	17,288.89
3	Profit before tax (1-2)	77.89	85.36	(170.05)	81.20	119.24
4	Total Tax expense					
(a)	Current tax	12.69	-	(31.74)	12.69	56.68
(b)	Tax adjustment related to earlier years	4.15	-	-	4.15	0.63
(c)	Deferred tax charges / (credit)	(37.09)	(5.11)	(7.06)	(36.13)	(16.22)
	Total	(20.25)	(5.11)	(38.80)	(19.29)	41.09
5	Net Profit for the period (3-4)	98.14	90.47	(131.25)	100.49	78.15
6	Other comprehensive Income, net of income tax					
(i)	Items that will not be reclassified to profit or loss	31.96	11.22	(16.71)	34.83	(16.71)
(ii)	Income tax relating to items that will not be re-classified to profit or loss	(8.05)	(2.82)	4.21	(8.77)	4.21
7	Total comprehensive income for the period (5+6)	122.05	98.87	(143.75)	126.55	65.65
8	Paid up equity share capital (Face value of ₹ 10 each)	416.10	416.10	416.10	416.10	416.10
9	Other Equity				4,756.77	4,630.22
10	Earning Per Share in ₹ *					
	(of ₹10 each) :					
(a)	Basic	2.36	2.17	(3.15)	2.42	1.88
(b)	Diluted	2.36	2.17	(3.15)	2.42	1.88

* Not Annualised for the Quarter.



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Audited Standalone Statement of Assets & Liabilities as on March 31, 2026

SR. NO.	PARTICULARS	(₹ in lakhs)	
		AS AT 31.03.2026	AS AT 31.03.2025
		Audited	Audited
A. ASSETS			
1. Non-Current Assets			
(a) Property, plant and equipment	874.83	883.44	
(b) Capital work-in-progress	16.86	11.71	
(c) Other intangible assets	-	1.12	
(d) Right-of-use assets	112.17	150.13	
(e) Financial assets			
(i) Trade receivables	55.34	31.66	
(ii) Others	90.00	81.44	
(f) Deferred tax assets (net)	124.37	97.00	
(g) Other non-current assets	16.18	5.86	
	1,289.75	1,262.36	
2. Current Assets			
(a) Inventories	7,733.35	8,217.34	
(b) Financial assets			
(i) Trade receivables	2,977.99	2,812.76	
(ii) Loans	28.77	26.18	
(iii) Cash & cash equivalents	293.20	24.03	
(iv) Others	3.04	7.70	
(c) Other current assets	623.72	536.92	
	11,660.07	11,624.93	
TOTAL ASSETS	12,949.82	12,887.29	
B. EQUITY AND LIABILITIES			
1. Equity			
(a) Equity share capital	416.10	416.10	
(b) Other equity	4,756.77	4,630.22	
	5,172.87	5,046.32	
2. Non-Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	1,467.07	1,509.60	
(ii) Lease liability	-	99.50	
(b) Provisions	102.88	99.06	
	1,569.95	1,708.16	
3. Current Liabilities			
(a) Financial liabilities			
(i) Borrowings	4,683.83	4,592.73	
(ii) Trade payables			
(a) Micro, small and medium enterprises	274.55	149.22	
(b) Other than Micro, small and medium enterprises	349.61	443.64	
(iii) Lease liabilities	123.81	56.64	
(iv) Others	552.66	575.63	
(b) Other current liabilities	120.87	180.97	
(c) Provisions	101.67	133.98	
	6,207.00	6,132.81	
TOTAL EQUITY & LIABILITIES	12,949.82	12,887.29	



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Cash Flow Statement for Year ended March 31, 2026

Sr. No.	Particulars	(₹ in lakhs)	
		AS AT	AS AT
		31.03.2026	31.03.2025
		Audited	Audited
A.	Cash Flow from Operating Activities :	81.20	119.24
	Net Profit before tax		
	Adjustments to reconcile profit before tax and prior period items to cash provided by operations :		
	Depreciation	251.24	252.98
	Foreign exchange fluctuations	(50.80)	(56.10)
	Finance cost	474.51	509.79
	Bad Debts	0.96	2.66
	Cash Lost	-	2.81
	Income Tax Refund	113.60	-
	Provision no longer required	(0.50)	-
	Interest income	(9.10)	-
	Provision w/back	(24.13)	-
	Property, plant & equipment written off	1.22	0.72
	(Profit) / loss on sale of Assets	(0.01)	(1.94)
	Operating Profit before Working Capital Changes	838.19	830.16
	Movements in Working Capital :		
	(Increase) / Decrease in Trade Receivables	(138.57)	17.04
	(Increase) / Decrease in Inventories	484.00	(417.28)
	(Increase) / Decrease in Loans and Advances	(103.62)	41.37
	Increase / (Decrease) in Trade Payables	31.30	(139.74)
	Increase / (Decrease) in Other Current Liabilities	(134.46)	450.25
	Cash Generated from Operations	976.84	781.80
	Direct Taxes Paid	52.06	112.15
	Net Cash (used in) / Flow From Operating Activities	924.78	669.65
B.	Cash Flow from Investing Activities :		
	Purchase of property plant & equipment including capital work in progress	(163.59)	(191.19)
	Sale of property plant & equipment	0.02	3.02
	Interest received	9.10	-
	Net Cash Flow from / (used in) Investing Activities	(154.47)	(188.17)
C.	Cash Flow from Financing Activities :		
	Proceeds From Borrowings	71.65	83.09
	Interest Expenses	(474.51)	(509.79)
	Repayment of lease liabilities (ROU)	(98.28)	(96.23)
	Net Cash used in Financing Activities	(501.14)	(522.93)
	Increase in Cash and Cash Equivalents (A+B+C)	269.17	(41.45)
	Opening Cash and Cash equivalents	24.03	65.48
	Cash and Cash equivalents at the end of the year	293.20	24.03



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**Segment wise Revenue, Results and Capital Employed for the Quarter and Year ended
March 31, 2026**

Sl. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		Audited	Unaudited	Audited	Audited	Audited
1	Primary Segment Information					
	Segment Revenue :					
	i) Manufactured Products	2,050.41	1,678.28	1,814.87	6,969.85	6,613.75
	ii) Stock in Trade	3,225.56	3,170.72	2,791.33	11,886.23	10,720.62
	Total	5,275.97	4,849.00	4,606.20	18,856.08	17,334.37
	Less Inter Segment Revenue	-	-	-	-	-
	Net Sales / Income From Operations	5,275.97	4,849.00	4,606.20	18,856.08	17,334.37
2	Segment Results:					
	Profit / (Loss) Before Interest and Tax	(19.32)	(3.89)	(12.08)	(80.47)	147.67
	i) Manufactured Products	158.42	213.01	(16.12)	598.36	481.30
	ii) Stock in Trade			(28.20)	517.89	628.97
	Total	139.10	209.12	105.18	474.51	509.79
	Less Finance Cost	120.57	120.35	105.18	474.51	509.79
	Less Other unallocable expenses net of unallocable income	(59.36)	3.41	36.67	(37.82)	(0.06)
	Total Profit Before Tax	77.89	85.36	(170.05)	81.20	119.24
3	Capital Employed:					
	i) Manufactured Products	4,591.27	4,570.21	4,362.58	4,591.27	4,362.58
	ii) Stock in Trade	6,161.28	6,626.40	6,581.64	6,161.28	6,581.64
	iii) Unallocated	(4,112.61)	(4,675.70)	(4,388.30)	(4,112.61)	(4,388.30)
	Total	6,639.94	6,520.91	6,555.92	6,639.94	6,555.92

Notes :-

- The above unaudited financial results of the Company for the quarter and year ended 31st March, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 30th May, 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.
- Contingent Liabilities- Claims against the company, being subjudice, not acknowledged as debts - ₹ 150.62 lakhs (previous year ₹ 107.20 lakhs)
- Provision for bonus of ₹ 93.01 lakhs is made on Adhoc basis considering the amount actually paid for F.Y 2024-25.
- During the year, the company has changed the policy of accounting of warranty claims from accrual basis of accounting to cash basis of accounting and accordingly provision of Rs. 36.61 lakhs created in the earlier years has been reversed during the year.
- Other Current Assets includes Prepaid expenses of ₹ 46.75 lakh in Head office. The comparative analysis with corresponding figures of earlier year for the disproportionate increase of ₹ 23.80 lakhs is under progress.
- Other Non Current Financial Assets includes ₹ 28.63 lakhs (previous year ₹ 41.29 lakhs) with various shipping companies remains unconfirmed. Reconciliation is under process. Necessary accounting entries will be passed in subsequent year on completion of process.
- The foreign currency monetary items i.e., export trade receivable of Rs. 97.65 lakhs have been carried at the value arrived on the basis of the rate on the transaction date instead at closing rate of the respective foreign currency as required by Para 23 of Ind AS 21 basis that the difference between the transaction date is immaterial.
- In absence of confirmation of supplier debit balance of ₹ 19.52 lakhs under Other Current Assets and pending subsequent adjustment of majority of amounts, the same is certified by the management as recoverable.

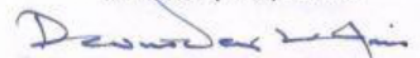


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- 3.8 During the year, Company has obtained the confirmation of 74% of the domestic trade receivables as on 31.12.2025 and has obtained confirmation of trade payable as on 28.02.2026 in few cases. The company has certified that it has made adequate provisions for expected credit loss in respect of trade receivables and further has certified the veracity of the balances of trade receivables and trade payables as on 31.03.2026.
- 3.9 The inventory as on 31.03.2026 particularly Work in Progress and stores and spares has been certified by the management in terms of quantity and valuation.
- 3.10 Other current assets includes an amount of ₹ 114.37 lakhs as advance against import pending receipt of consignments till date, considered recoverable by the management.
- 3.11 Purchases are inclusive of Sales Return as per consistent past practice followed.
- 4 Other expenses include :
- (a) Shipping charges of ₹ 12.91 lakhs, the comparative analysis with corresponding figures of earlier year for the disproportionate decrease of ₹ 11.93 lakhs is pending.
- (b) legal and professional expenses of ₹ 22.72 lakhs, in absence of agreement are certified by the management having been incurred for the business purpose.
- 5 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. As per the company assessment there is no significant impact, on the measurement of employee benefits and accordingly no adjustments are made in the books.
- 6 Provision for taxation made u/s 115BAA is subject to the report u/s 44AB and section 139 (1) of the Income Tax Act the due date of which is 30.09.2026 and 31.10.2026 respectively. The Actual Liability may accordingly change.
- 7 The Figures for quarter ended 31.03.2026 are balancing figures between the audited figures of the full financial year up to 31.03.2026 and the unaudited published year to date figures up to 31.12.2025, being the date of the end of third quarter of the respective financial year, which were subjected to limited review.
- 8 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 : 30.05.2026

By Order of the Board
for Cosco (India) Limited



Devinder Kumar Jain
Managing Director and CEO
DIN : 00191539





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.com

INDEPENDENT AUDITOR'S REPORT ON AUDIT OF THE STANDALONE FINANCIAL RESULTS

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

Opinion

We have audited the accompanying standalone financial results of Cosco (India) Limited (the "Company") for the quarter and year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- (i) is presented in accordance with the requirements of the Listing Regulations in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.



Basis for opinion:

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditors Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

We draw attention to Note No. 3.1 to 3.10 regarding Assets and Liabilities and Note No. 4 regarding certain expense.

Our opinion is not modified in respect of aforesaid matter.

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive Loss of the Company and other financial information in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- **Identify and assess the risks of material misstatement of the Statement**, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in financial results or, if such disclosures are inadequate, to modify our opinion. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

Materiality is the magnitude of misstatements in the Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us as required under the Listing Regulations.

for Madan and Associates
Chartered Accountants

Firm's registration number: 000185N



M.K. Madan

MK. Madan
(proprietor)

Membership number: 082214

Place: New Delhi

Date: 30.05.2026

UDIN: 26082214DMDMMP4568

Ref No :- CHO/2026-27/BSE

Date: 30th May, 2026

To,

The Manager (Listing)
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street,
Mumbai -400 001
email ID: corp.relations@bseindia.com

Ref : Cosco (India) Limited
Scrip Code : 530545

SUB: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended in respect of Audit Reports with unmodified opinion for the Financial year ended March 31, 2026.

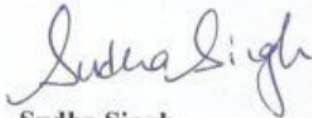
Dear Sirs,

Pursuant to the provision of Regulation 33 (3) (d) of SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI Notification No. SEBI/LAD-NRO/GN/2016-17/001 dated May 25, 2016 read with SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016; we hereby declared that the Statutory Auditors of the Company M/s. Madan & Associates, Chartered Accountants, Delhi (Firm Registration No.000185N) have issued the Audit Reports with Unmodified Opinion in respect of the Audited Financial Results for the quarter & year ended on March 31, 2026.

Please take the above on your record.

With Regards,

By Order of the Board
For Cosco (India) Limited



Sudha Singh
Company Secretary & Compliance Officer

