SAGHESH KUMAR & ASSOCIATES
Chartered Accountants

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Ph : Off. 0484 2630485, 8137030484
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LIMITED REVIEW REPORT

Independent Auditor's Review report on review of interim financial results to the board of directors of COCHIN MINERALS AND RUTILE LIMITED.

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **COCHIN MINERALS AND RUTILE LIMITED** (the "Company"), for the Second quarter ended 30th September, 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 Company's Board of Directors, has been prepared 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 express a conclusion 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the 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 Standards 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, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Aluva

Date: 12-11-2026

For SAGHESH KUMAR & ASSOCIATES
Chartered Accountants
FRN : 027330S

K.A. SAGHESH KUMAR, B.Com., FCA, DISA
Proprietor (M.No. 211340)

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COCHIN MINERALS AND RUTILE LIMITED (100% E.O.U.)

★★★ THREE STAR EXPORT HOUSE

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INDIA'S MOST TRUSTED COMPANY

2006 - FIRST PRIZE
2007 - FIRST PRIZE

EXCELLENCE AWARD

2000 - 2001
2001 - 2002
2003 - 2004

MEDIUM FACTORIES
2009 - FIRST PRIZE

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30.09.2026

(Rs. In lakhs)

	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
	Income						
I	Revenue from Operations	12905.91	13126.13	6524.57	26032.04	14358.57	28,718.59
II	Other Income	357.86	206.43	239.58	564.29	162.48	1000.31
III	**Total Income(I + II)**	**13263.77**	**13332.56**	**6764.15**	**26596.33**	**14521.05**	**29718.90**
IV	**Expenses**						
	a)Cost of materials consumed	5768.55	5567.07	4393.07	11335.62	7073.20	15,134.70
	b)Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	c)Changes in inventories of finished goods,Stock-in-trade and work-in-progress	879.61	2238.83	(1359.68)	3118.44	(23.35)	(926.78)
	d)Employee benefits expense	727.63	691.34	889.21	1418.97	1704.58	3413.43
	e)Finance costs	0.09	4.98	8.53	5.07	15.67	19.29
	f) Depreciation and amortisation expense	55.04	54.62	33.34	109.66	62.79	159.37
	g)Other expenses	4093.59	3096.65	2417.60	7190.24	4798.66	9521.67
	Total expenses(IV)	**11524.51**	**11653.49**	**6382.07**	**23178.00**	**13631.55**	**27321.68**
V	**Profit before Exceptional Items and Tax (III-IV)**	**1739.26**	**1679.07**	**382.08**	**3418.33**	**889.50**	**2397.22**
VI	Exceptional Items	-	-	-	-	-	**505.20**
VII	**Profit before Tax**(V-VI)	**1739.26**	**1679.07**	**382.08**	**3418.33**	**889.50**	**1892.02**
VIII	Tax expense:						
	(1)Current Tax	437.98	424.95	87.91	862.93	266.92	659.37
	(2)Deferred Tax	13.35	15.94	(0.71)	29.29	1.04	(17.95)
IX	**Profit/(Loss) for the period from Continuing Operations (VII - VIII)**	**1287.93**	**1238.18**	**294.88**	**2526.11**	**621.54**	**1250.60**
X	Other Comprehensive Income(OCI)						
	A(i) Items that will not be reclassified to profit or loss	(12.55)	7.44	2.93	(5.11)	9.00	5.72
	(ii) Income tax relating to items that will not be reclassified to profit or loss	3.16	(1.87)	(0.50)	1.29	(2.62)	(38.13)
	(iii) Remeasurement of defined benefit plan-Gain/(Loss)	0.00	0.00	0.00	0.00	0.00	71.42
	Total Other Comprehensive income	**(9.39)**	**5.57**	**2.43**	**(3.82)**	**6.38**	**39.01**
	B(i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XI	**Total Comprehensive Income for the Period/Year**	**1278.54**	**1243.75**	**297.31**	**2522.29**	**627.92**	**1289.61**
XII	Paid up Equity Share Capital (Face Value of Rs.10/- each)	783.00	783.00	783.00	783.00	783.00	783.00
XIII	Other Equity excluding Revaluation Reserve						16419.75
XIV	Earnings Per Share for Continuing Operations (of Rs.10/- each) (not annualised):						
	Basic (Rs. Per Share)	16.45	15.81	3.77	32.26	7.94	15.97
	Diluted (Rs. Per Share)	16.45	15.81	3.77	32.26	7.94	15.97

COCHIN MINERALS AND RUTILE LTD. ALUVA

CERTIFIED FERRIC & FERROUS CHLORIDE

MEMBER

COCHIN MINERALS AND RUTILE LTD. (100% E. O. U.)

STATEMENT OF UNAUDITED STANDALONE BALANCE SHEET AS AT 30.09.2026

	PARTICULARS	NOTE No.	As at 30.09.2026	As at 31.03.2026
			Unaudited	Audited
	ASSETS			
	Non-current assets			
	(a) Property, Plant & Equipment	4	2129.95	2,206.18
	(b) Capital Work in Progress	5	65.91	29.13
	(c) Intangible Assets	4	37.33	48.19
	(d) Financial Assets:			-
	(i) Non current investment	6	1448.93	1,454.04
	(ii) Other financial assets			-
	(e) Deferred tax Assets (net)	7	6.84	34.84
	(f) Other Assets	8	499.89	499.22
	Total Non- Current Assets		**4188.85**	**4271.60**
	Current Assets			
	(a) Inventories	9	11190.11	12518.21
	(b) Financial Assets:			0.00
	(i) TradeReceivables	10	4006.20	2435.60
	(ii) Cash and Cash Equivalents	11	1637.69	1413.66
	(iii) Other Balances with Banks	12	5227.30	2959.63
	(iv) Other Financial Assets			0.00
	(c) Current Tax Assets (net)	13	100.00	100.00
	(d) Other Current Assets	8	1281.26	999.71
	Total Current Assets		**23442.56**	**20426.81**
	TOTAL ASSETS		**27631.41**	**24698.41**
	EQUITY AND LIABILITIES			
	Equity			
	a) Share Capital	14	783.00	783.00
	b) Other Equity	15	18315.64	16419.75
	Total Equity		**19098.64**	**17202.75**
	LIABILITIES			
	Non Current Liabilities			
	(a) Financial Liabilities			
	(i) Long term Borrowings			
	(ii) Other Financial Liabilities			
	(b) Provisions	19	487.02	515.11
	(c) Deferred tax liabilities (net)			
	(d) Other Liabilities			
	Total Non- Current Liabilities		**487.02**	**515.11**
	Current Liabilities			
	(a) Financial Liabilities			
	(i) Short Term Borrowings	16	-	621.14
	(ii) Trade Payables	17	6581.18	5722.78
	(iii) Other Financial Liabilities	18	49.93	111.20
	(b) Other Current Liabilities	20	900.12	381.66
	(c) Provisions	19	218.91	43.88
	(d) Current Tax Liabilities (net)	21	295.61	99.89
	Total Current Liabilities		**8045.75**	**6980.55**
	TOTAL EQUITY AND LIABILITIES		**27631.41**	**24698.41**

COCHIN MINERALS AND RUTILE LTD. ALUVA

COCHIN MINERALS AND RUTILE LTD. (100% E. O. U.)

STATEMENT OF UNAUDITED STANDALONE CASH FLOW FOR THE HALF YEAR ENDED SEPTEMBER 30, 2026

Rs. in lakhs

		For the six months ended September 30, 2026	For the six months ended September 30, 2025
		Unaudited	Unaudited
A.	**Cash Flow from Operating activities**		
	Profit Before Tax	3418.33	889.50
	Adjustment For:		
	Depreciation and amortisation	109.66	62.79
	Interest & Dividend Income	(84.89)	(89.43)
	Finance costs	5.07	15.67
	Profit on sale of vehicle	-	(0.12)
	Change in operating assets & liabilities:		
	(Increase)/Decrease in Other financial assets, non-current	(0.67)	(1.20)
	(Increase)/Decrease in Inventories	1328.11	6003.57
	(Increase)/Decrease in Trade Receivables, current	(1570.60)	(18.52)
	(Increase)/Decrease in other Current Tax Assets	0.00	(13.45)
	(Increase)/Decrease in financial Assets, current	(281.55)	(11.84)
	Increase/(Decrease) in Trade Payables	858.40	(6470.74)
	Increase/(Decrease) in other Current Tax liabilities	(117.21)	0.00
	Increase/(Decrease) in Provisions, current	175.03	219.25
	Increase/(Decrease) in Provisions, non-current	(28.09)	(100.91)
	Increase/(Decrease) in Other financial liabilities-current	(61.27)	11.46
	Increase/(Decrease) in Other Current Liabilities	518.46	436.83
	Other bank balances	(2267.67)	1093.19
	Income Tax Advance	(550.00)	(400.00)
	Adjustments for fair value losses (gains)	0.00	0.00
	Net cash flow from operating activities	**1451.11**	**1626.05**
B	**Cash Flow From Investing Activities**		
	Dividend Received	0.00	0.00
	Interest Received	84.89	89.43
	Investment in PPE	(59.36)	(241.77)
	Sale of PPE	0.00	0.40
	Net cash flow from Investing Activities	**25.53**	**(151.94)**
C	**Cash flows from financing activities**		
	Proceeds from Borrowings		0.00
	Repayment of Borrowing	(621.14)	(833.22)
	Interest paid	(5.07)	(15.67)
	Dividend and dividend tax paid	(626.40)	(626.40)
	Net cash flow from financing activities	**(1252.61)**	**(1475.29)**
	Net Increase in cash and cash equivalents (A+B+C)	**224.03**	**(1.18)**
	Cash and cash equivalents at the beginning of the period	1413.66	5.03
	Cash and cash equivalents at the end of the period	**1637.69**	**3.85**



Notes :

1 Segmental Reporting is not applicable as the company has only one segment.

2 The above results duly approved by the Audit Committee were taken on record at the meeting of the Board of Directors held on 12.11.2026.

3 The Company has adopted Indian Accounting Standards (IND AS) notified by the Ministry of Corporate Affairs from 1st April, 2017 with a transition date of 1st April, 2016 and accordingly these financial results have been prepared in accordance with the Companies (Indian Accounting Standards) Rule, 2015 (IND-As) prescribed under Section 133 of the Companies Act, 2013.

4 Previous period figures are regrouped wherever necessary to conform to the present format.

On behalf of the Board,
For COCHIN MINERALS AND RUTILE LIMITED,

COCHIN MINERALS AND RUTILE LTD. ALUVA

Place: Aluva
Date : 12.11.2026

Saran S Kartha
Managing Director