

April 29, 2025

To,  
**BSE Limited**  
P.J Towers, Dalal Street,  
Fort, Mumbai - 400 001

**Scrip Code: 543920**

Dear Sir,

**Sub: Outcome of Board Meeting held on Tuesday, April 29, 2025.**

In continuation of our letter dated April 24, 2025, pursuant to regulation 33 read with Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company in its meeting held on April 29, 2025, inter alia considered and approved the following;

1. The Audited Standalone Financial Results set out in compliance with Indian Accounting Standards (IND-AS) for the Half Year and Year ended March 31, 2025 together with Statement of Assets & Liabilities and Cash Flow Statement and Auditors Report thereon.

The Independent Auditors Report thereon for Standalone Financial Results along with declaration in respect of audit report with unmodified opinion pursuant to proviso to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is enclosed as **Annexure A**.

The Board Meeting commenced at 04:00 P.M. and concluded at 4:55 P.M.

The aforesaid results are also being disseminated on Company's website at <https://cffdefensys.com/investors/>

You are requested to kindly update above information on your record.

Kindly take the above on record.

Thanking You,  
Yours Faithfully,

**For, CFF Fluid Control Limited**

**Sunil Menon**  
**Managing Director**  
**DIN: 00409485**

**Independent Auditor's Report on the Annual audited financial results of CFF Fluid Control Limited for the half-year and year ended 31<sup>st</sup> March, 2025 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors of  
CFF Fluid Control Limited

**Report on audit of Financial Results**

**Opinion**

We have audited the accompanying financial results of CFF Fluid Control Limited ("the Company") for the half year ended 31<sup>st</sup> March, 2025 and the year- to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit and other financial information of the Company for the half year ended 31<sup>st</sup> March, 2025 and the year- to date results for the period from 1<sup>st</sup> April, 2024 to 31<sup>st</sup> March, 2025.

**Basis for Opinion on the Financial Results for the half year ended 31<sup>st</sup> March, 2025**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the 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 results under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Management's Responsibilities for the Financial Results**

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the 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

# **V.N. PUROHIT & CO.**

## **Chartered Accountants**

accounting policies; making judgments and estimates that are reasonable and prudent; and 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 financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors of the Company 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 is also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the financial results as a whole are 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 a 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 these financial results.

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

- Identify and assess the risks of material misstatement of the financial results, 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.
- 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 the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. 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 financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

# **V.N. PUROHIT & CO.**

## **Chartered Accountants**

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 half year ended 31<sup>st</sup> March, 2025 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half year ended on 30<sup>th</sup> September, 2024 of the current financial year which were subject to limited review by us. Our report on the statement is not modified in respect of this matter.

**For V.N. PUROHIT & CO.**  
**Chartered Accountants**  
Firm Regn. No. 304040E

Digitally signed by  
Om Prakash Pareek  
Date: 2025.04.29  
16:55:22 +05'30'

**O. P. Pareek**  
Partner  
Membership No. 014238

UDIN: 25014238BMJMAL6719

Date: 29<sup>th</sup> April, 2025  
Place: New Delhi

CFF FLUID CONTROL LIMITED						
Audited Financial Results for the half year and full year ended 31st March, 2025						
(Rupees in Lacs, unless otherwise mentioned)						
Sr. No.	Particulars	Standalone Results				
		Half year Ended			Year ended	Year ended
		Audited (Refer Note 4)	Unaudited	Audited (Refer Note 4)	Audited	Audited
		31-Mar-25	30-Sep-24	31-Mar-24	31-Mar-25	31-Mar-24
1	<b>Revenue</b>					
	(a) Revenue from operations	6,552.64	8,003.41	4,740.53	14,556.05	10,685.91
	(b) Other Income	35.33	18.41	6.21	53.74	11.66
	<b>Total Revenue</b>	<b>6,587.97</b>	<b>8,021.82</b>	<b>4,746.74</b>	<b>14,609.79</b>	<b>10,697.57</b>
2	<b>Expenses</b>					
	(a) Cost of Material Consumed	2,403.68	2,068.09	4,302.93	4,471.77	8,983.62
	(b) Operative Expenses	1,757.25	1,024.33	864.05	2,781.58	925.58
	(c) Changes in inventories of stock- in- trade	(355.00)	1,690.44	(2,311.56)	1,335.44	(3,512.10)
	(d) Employee Benefit Expenses	617.78	491.91	235.19	1,109.69	413.80
	(e) Finance Costs	108.90	114.78	77.69	223.68	241.51
	(f) Depreciation and Amortisation	323.72	289.41	244.64	613.13	445.26
	(g) Other Expenses	346.59	434.23	345.48	780.82	799.77
	(h) Prior Period Expenses	(0.45)	-	-	(0.45)	-
	<b>Total Expenses</b>	<b>5,202.47</b>	<b>6,113.19</b>	<b>3,758.41</b>	<b>11,315.66</b>	<b>8,297.43</b>
3	<b>Profit / (Loss) from ordinary activities before exceptional items (1-2)</b>	<b>1,385.50</b>	<b>1,908.63</b>	<b>988.33</b>	<b>3,294.13</b>	<b>2,400.14</b>
4	Exceptional Items	-	-	-	-	-
5	<b>Profit / (Loss) from ordinary activities before tax (3+4)</b>	<b>1,385.50</b>	<b>1,908.63</b>	<b>988.33</b>	<b>3,294.13</b>	<b>2,400.14</b>
6	<b>Tax Expenses</b>					
	(a) Current Year	400.00	480.25	300.00	880.25	700.00
	(b) Deferred Tax	(3.56)	3.20	(28.42)	(0.36)	(26.49)
	(c) Short/ (Excess )Tax Provision for Earlier years	8.64	20.57	17.85	29.21	17.85
	<b>Total Tax Expenses (a+b+c)</b>	<b>405.08</b>	<b>504.02</b>	<b>289.44</b>	<b>909.10</b>	<b>691.37</b>
7	<b>Net Profit / Loss from continuing operations (5-6)</b>	<b>980.42</b>	<b>1,404.61</b>	<b>698.89</b>	<b>2,385.03</b>	<b>1,708.77</b>
8	Profit / (Loss) from discontinuing operations	-	-	-	-	-
9	Tax expenses of discontinuing operations	-	-	-	-	-
10	Profit / (Loss) from discontinuing operations after tax (8-9)	-	-	-	-	-

CFF Fluid Control Limited

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CIN L28990MH2012PLC227023

www.cffdefensys.com



CFF FLUID CONTROL LIMITED						
Audited Financial Results for the half year and full year ended 31st March, 2025						
(Rupees in Lacs, unless otherwise mentioned)						
Sr. No.	Particulars	Standalone Results				
		Half year Ended			Year ended	Year ended
		Audited (Refer Note 4)	Unaudited	Audited (Refer Note 4)	Audited	Audited
		31-Mar-25	30-Sep-24	31-Mar-24	31-Mar-25	31-Mar-24
11	Profit / (Loss) for the period (7+10)	980.42	1,404.61	698.89	2,385.03	1,708.77
12	Paid up equity share capital (Paid up Rs. 10 per share)	1,947.41	1,947.41	1,947.41	1,947.41	1,947.41
13	Reserve excluding Revaluation Reserve as per Balance Sheet of Previous accounting year	12,836.49	10,646.20	10,646.20	12,836.49	10,646.20
14	Earnings per share (before extraordinary items) (In Rs.) (not annualised)					
	Basic	5.03	7.21	3.59	12.25	9.21
	Diluted	5.03	7.21	3.59	12.25	9.21

**Notes:**

- 1 Based on the guiding principles given in AS- 17 on 'Segment Reporting', the business activity fall within a single segment,namely Engineering Equipment related activities. Accordingly, the disclosure requirements of AS 17 are not applicable.
- 2 Previous period's figures have been re-grouped / reclassified wherever necessary.
- 3 The above result for the year ended 31st March, 2025 have been reviewed by the audit committee and approved by the Board of Directors in their meeting held on April 29, 2025.
- 4 Figures for the half year ended on 31st March 2025 and 31st March 2024 are the balancing figures between the audited figures for the full financial year and the reviewed year to date figures for the half year ended on 30th Sept 2024 and 30th September 2023 respectively.
- 5 The aforesaid half yearly financial results are also being disseminated on the website of the company i. e. (<https://cffdefensys.com/investors>)

For CFF Fluid Control Limited

Place: Mumbai  
Date: 29th April 2025




Sunil Menon  
Managing Director  
DIN:- 00409485

**CFF Fluid Control Limited**

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<b>CFF FLUID CONTROL LIMITED</b>		
<b>Audited Statement of Assets and Liabilities</b>		
<i>(Rupees in Lacs, unless otherwise mentioned)</i>		
<b>Particulars</b>	<b>As on</b>	<b>As on</b>
	<b>31-Mar-25</b>	<b>31-Mar-24</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholder's Funds</b>		
(a) Equity Share Capital	1,947.41	1,947.41
(b) Reserves and Surplus	12,836.49	10,646.20
<b>Sub-Total (Shareholder's Funds)</b>	<b>14,783.90</b>	<b>12,593.61</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
(a) Long Term Borrowing	479.66	639.06
(b) Deferred Tax Liabilities (Net)	-	-
(c) Long Term Provision	49.32	14.70
<b>Sub-Total (Non-Current Liabilities)</b>	<b>528.98</b>	<b>653.76</b>
<b>Current Liabilities</b>		
(a) Short Term Borrowings	1,631.77	1,708.84
(b) Trade Payables		
- Due to Micro and Small Enterprises	-	-
- Due to Others	1,482.13	243.62
(c) Other Current Liabilities	322.63	458.64
(d) Short Term Provisions	1,153.28	457.46
<b>Sub-Total (Current Liabilities)</b>	<b>4,589.81</b>	<b>2,868.56</b>
<b>TOTAL (EQUITY AND LIABILITIES)</b>	<b>19,902.69</b>	<b>16,115.93</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	2,717.24	3,016.70
(ii) Intangible Assets	834.21	4.84
(iii) Capital Work-in-Progress	158.53	-
(iv) Intangible Assets under Development	55.05	849.33
(b) Deferred Tax	29.85	29.48
(c) Other Non-Current Assets	90.50	56.19
<b>Sub-Total (Non-Current Assets)</b>	<b>3,885.38</b>	<b>3,956.54</b>
<b>Current Assets</b>		
(b) Inventories	5,985.12	5,268.18
(b) Trade Receivables	5,965.99	882.30
(c) Cash and Cash Equivalents	259.75	1,727.32
(d) Short Term Loans And Advances	2,501.30	3,287.66
(e) Other Current Assets	1,305.15	993.93
<b>Sub-Total (Current Assets)</b>	<b>16,017.31</b>	<b>12,159.39</b>
<b>TOTAL (ASSETS)</b>	<b>19,902.69</b>	<b>16,115.93</b>

For CFF Fluid Control Limited




**Sunil Menon**  
**Managing Director**  
**DIN:- 00409485**

Place: Mumbai  
Date: 29th April 2025

**CFF Fluid Control Limited**

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**CFF FLUID CONTROL LIMITED**  
**Audited Cash Flow Statement**



(Rupees in Lacs, unless otherwise mentioned)

Particulars	For the Year ended 31-Mar-25	For the Year ended 31-Mar-24
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Profit before tax and extraordinary items	3,294.13	2,400.14
Adjustments for depreciation & amortization	613.13	445.26
Effect of Exchange Rate Change	(37.37)	6.66
Non Cash Expenses	36.35	4.33
Interest Income	(16.37)	(11.66)
Finance Costs	223.68	241.51
<b>Operating profit before working capital changes</b>	<b>4,113.55</b>	<b>3,086.24</b>
<b>Adjustment for:</b>		
Inventories	(716.94)	(1,540.40)
Trade Receivables	(5,083.69)	(68.99)
Loans and Advances	-	7.30
Other Current Assets	475.14	(2,796.97)
Other Non current Assets	(34.32)	(27.04)
Trade Payables	1,275.88	(664.29)
Other Current Liabilities	(136.01)	(28.59)
Long term Liabilities	-	-
Short-term Provisions	34.61	(25.50)
Long-term Provisions	(35.24)	-
<b>Cash used/ generated for operating activities:</b>	<b>(107.02)</b>	<b>(2,058.25)</b>
Direct taxes paid	214.75	615.59
<b>Net cash flow from operating activities (A)</b>	<b>(321.77)</b>	<b>(2,673.83)</b>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Purchase of property, plant & equipment	(507.29)	(1,671.19)
Interest Received	16.37	11.66
<b>Net cash flow from investing activities (B)</b>	<b>(490.92)</b>	<b>(1,659.53)</b>
<b><u>CASH FLOWS FROM FINANCING ACTIVITIES</u></b>		
Proceeds from Issue of Share Capital	-	8,483.28
Proceeds from Long Term Borrowings	(159.39)	(2,386.36)
Proceeds from Short Term Borrowings	(77.07)	144.73
Dividends Paid	(194.74)	(97.37)
Interest paid	(223.68)	(241.51)
<b>Net cash flow from financing activities (C)</b>	<b>(654.88)</b>	<b>5,902.77</b>
<b>Net cash flow during the period (A + B + C)</b>	<b>(1,467.57)</b>	<b>1,569.41</b>
Add: opening cash and cash equivalents	1,727.32	157.91
<b>Closing cash and cash equivalents</b>	<b>259.75</b>	<b>1,727.32</b>
<b>Components of cash and cash equivalents</b>		
Cash on hand	6.11	8.02
Balances with banks in current accounts	2.20	1,530.24
Bank Deposit having maturity of less than 3 months	251.44	189.06
<b>Total cash and cash equivalents</b>	<b>259.75</b>	<b>1,727.32</b>

For CFF Fluid Control Limited



**Sunil Menon**  
**Managing Director**  
**DIN:- 00409485**

Place: Mumbai  
Date: 29th April 2025

CFF Fluid Control Limited

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April 29, 2025

To,  
**BSE Limited**  
P.J Towers, Dalal Street,  
Fort, Mumbai - 400 001

**Scrip Code: 543920**

Dear Sir,

**Sub: Declaration on the Auditor's Report under Regulations 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements), 2015.**

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, we hereby declare and confirm that the Auditor's Reports, on Standalone Financial Statements and Results for the Financial year 2024-25, which are being sent herewith, are unmodified and without any qualifications.

Thanking You,  
Yours Faithfully,  
**For, CFF Fluid Control Limited**

**Sunil Menon**  
**Managing Director**  
**DIN: 00409485**

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**CFF Fluid Control Limited**

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