**August 12, 2025**

To
Listing Compliance Department
**National Stock Exchange of India Ltd,**
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai– 400051

NSE Symbol: **ABCOTS**
ISIN: **INE08PH01015**

**Subject-: Outcome of Board Meeting held on August 12, 2025**

**Dear Sir/Madam,**

Pursuant to provision of Regulation 30 and any other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with Schedule III thereto, we would like to inform you that the Board of Directors of the Company in their meeting held today i.e. August 12, 2025 (commenced at 03:00 P.M. and concluded at 03:45 P.M.) has inter alia, considered and approved the following items:

1. The Unaudited Financial Results of the Company for the Quarter ended on June 30, 2025 and also taken on record Limited Review Report on such Financial Results received from Statutory Auditor of the Company.

The Unaudited Financial Results along with the Limited Review Report are enclosed herewith.

The copies of the above results are also uploaded on the Company's website www.abcotspin.co.in.

We request you to kindly take the above information on your record.

Yours Faithfully,

**For A B Cotspin India Limited**
RAHUL KAPASIYA Digitally signed by RAHUL KAPASIYA Date: 2025.08.12 16:05:13 +05'30'

**Rahul Kapasiya**
Company Secretary & Compliance Officer
M. No.: A70811

**Encl: As Above**

**P.L. Mittal & CO.** *Chartered Accountants*
*Firm Regn No. 002697N*

**Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Quarter Ended June 30, 2025 of AB COTSPIN INDIA LIMITED, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended**

**To**
**The Board of Directors**
**AB COTSPIN INDIA LIMITED**

1. We have reviewed the accompanying statement of Unaudited Financial Results of **AB COTSPIN INDIA LIMITED** ('the company'), for the Quarter Ended June 30, 2025 (the 'Statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations')

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion On the Statement based on our review.

3. We conducted our review 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 Standards 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 persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing 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 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 Standards specified under Section 133 of the Companies Act, 2013 as amended, 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 Listing Regulations, including the manner, which is to be disclosed, or that it contains any material misstatement.

For P L Mittal & Co
Chartered Accountant
FRN No.: 002697N

P.L. MITTAL & CO. CA BATHINDA FRN-002697N CHARTERED ACCOUNTANTS

(Dhiraj Mittal)
Partner
M. No.: 097289
UDIN: **25097289BPUAIM9594**
Place: Bathinda
Date: 12.08.2025

❖ Contact No. - +91-98882-89811
❖ Email id- plmittalco@yahoo.com, dhiraj_mittal@yahoo.com
❖ Address- 21368 (Old No.3050), Power House Road, Bathinda-151001

**A B COTSPIN INDIA LIMITED**
**Regd. Office : NH-54, Goniana Road, Near Lake-3 Bathinda, Punjab-151001**
**CIN: L17111PB1997PLC020118, Email: info@abcotspin.in,**
**Website: www.abcotspin.co.in, Ph.: 01635-232670**

## STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

| Sr. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2025 (unaudited) (₹) in lacs | 31.03.2025 (audited) (₹) in lacs | 30.06.2024 (unaudited) (₹) in lacs | 31.03.2025 (Audited) (₹) in lacs |
| | **INCOME** | | | | |
| I | Revenue From Operations | 6,669.06 | 8,495.36 | 7,250.83 | 29,806.36 |
| II | Other Income | 0.91 | 171.95 | 40.15 | 273.42 |
| III | **Total Revenue (I+II)** | **6,669.97** | **8,667.31** | **7,290.98** | **30,079.78** |
| IV | **EXPENSES** | | | | |
| | Cost of Material Consumed | 5,696.26 | 5,002.39 | 5,515.82 | 23,067.21 |
| | Changes in Inventory | (892.68) | 1,644.33 | (63.41) | 413.14 |
| | Purchase of Stock in Trade | - | 149.43 | 263.72 | (37.99) |
| | Employees Benefit Expenses | 220.76 | 260.12 | 219.21 | 942.87 |
| | Finance Costs | 219.45 | 310.67 | 267.71 | 1,039.50 |
| | Depreciation and Amortisation Expenses | 203.34 | 241.93 | 216.25 | 879.12 |
| | Other Expenses | 641.86 | 710.14 | 560.97 | 2,416.51 |
| | CSR Expense | 0.50 | 13.00 | - | 14.00 |
| | **Total Expenses (IV)** | **6,089.49** | **8,332.01** | **6,980.26** | **28,734.36** |
| V | **Profit/(Loss) Before Exceptional Items Tax (III-IV)** | **580.48** | **335.30** | **310.72** | **1,345.42** |
| VI | Exceptional Items | - | - | - | - |
| VII | **Profit/(Loss) Before Tax (V-VI)** | **580.48** | **335.30** | **310.72** | **1,345.42** |
| VIII | **Tax expenses:** | | | | |
| | Current Tax | 104.11 | 80.73 | 73.37 | 315.75 |
| | Current Tax of prior period | - | - | - | 3.87 |
| | Deferred Tax | 54.49 | 66.18 | 10.18 | 26.77 |
| | **Total Tax Expenses** | **158.60** | **146.91** | **83.55** | **346.39** |
| IX | **Profit/(Loss) for the period (VII-VIII)** | **421.88** | **188.39** | **227.17** | **999.03** |
| X | **Other Comprehensive Income** | | | | |
| | **:-Items that will not be re-classified to profit and Loss** | | | | |
| | Net (Loss)/Gain on Fair Value of FVOCI of Investments & Defined Benefit Plans | 4.82 | 7.56 | 14.36 | (3.77) |
| | Income Tax Effect thereon | (0.63) | (1.87) | (1.44) | (0.74) |
| XI | **Total Other Comprehensive Income** | **4.19** | **5.69** | **12.92** | **(4.51)** |
| XII | **Total Comprehensive Income for the Year (IX+X)** | **426.08** | **194.08** | **240.09** | **994.52** |
| XIII | **Earnings per equity share (Par value ₹ 10/- each)*** | | | | |
| | **(For continuing operation)** | | | | |
| | Basic | 1.93 | 1.77 | 2.21 | 9.39 |
| | Diluted | 1.93 | 1.52 | 1.63 | 8.03 |
| | (Not Annualised except for the year ended 2025) | | | | |

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN:002697N

By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

Place :Bathinda
Date: 12.08.2025

AB COTSPIN INDIA LTD. BATHINDA

**NOTES TO FINANCIAL RESULTS:**

| | |
|---|---|
| 1 | The Standalone financial results of A B Cotspin India Limited ("the Company") for the Quarter Ended 30th June, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12.08.2025. |
| 2 | The above standalone financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended. |
| 3 | Pursuant to the Board resolution passed at the meeting held on 25th August, 2023, the Company has approved to issue and allot 1,20,28,562 Fully Convertible warrants to persons belonging to 'Promoter & Promoter Group' and 'Non-Promoter' Category, on preferential basis, at an issue price of Rs. 70/- per warrant in accordance with provisions of Chapter V of SEBI ICDR Regulations, for an aggregate amount of up to Rs. 84,19,99,340/-. The same was approved by the shareholders in their annual general meeting held on 25 September, 2023.<br><br>Further, in acordance with the provisions of Chapter V of the SEBI ICDR Regulations, the Company has converted 61,27,140 warrents into equity shares in three tranches, on March 5th, 2025, March 12th, 2025 and March 17th, 2025, in favour of the respective allottees till 31st March, 2025. |
| 4 | In line with Ind AS -108 Operating Segments and basis of the review of operations being done by the Senior Management, the operations of the Company full under the Cotton ginning and netting business which is considered to be the only reportable segment by the management. |
| 5 | Previous year figures have been regrouped/ rearranged wherever necessary to correspond with the current year's classification/ disclosures. |

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-[illegible]N

A B COTSPIN INDIA LTD. BATHINDA

**P.L. Mittal & CO.** *Chartered Accountants*
*Firm Regn No. 002697N*

**Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Quarter Ended June 30, 2025 of AB COTSPIN INDIA LIMITED, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended**

**To**
**The Board of Directors**
**AB COTSPIN INDIA LIMITED**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **AB COTSPIN INDIA LIMITED** ('the company'), and its subsidiaries (the Holding and its subsidiaries together referred together to as the 'Group') for the Quarter Ended June 30, 2025 (the 'Statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations')

2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion On the Statement based on our review.

3. We conducted our review 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 Standards 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 persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing 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. The Statement Includes the results of following entities: -

   Holding Company: -
   AB COTSPIN INDIA LIMITED

   Subsidiaries: -
   KKML WELFARE FOUNDATION

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

❖ Contact No. - +91-98882-89811
❖ Email id- plmittalco@yahoo.com, dhiraj_mittal@yahoo.com
❖ Address- 21368 (Old No.3050), Power House Road, Bathinda-151001

5. Based on our review conducted as 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 Standards specified under Section 133 of the Companies Act, 2013 as amended, 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 Listing Regulations, including the manner, which is to be disclosed, or that it contains any material misstatement.

For P L Mittal & Co
Chartered Accountant
FRN No.: 002697N

P.L. MITTAL & CO. CA BATHINDA FRN-002697N CHARTERED ACCOUNTANTS

(Dhiraj Mittal)
Partner
M. No.: 097289
UDIN: **25097289BPUAIN4498**

Place: Bathinda
Date: 12.08.2025

❖ Contact No. - +91-98882-89811
❖ Email id- plmittalco@yahoo.com, dhiraj_mittal@yahoo.com
❖ Address- 21368 (Old No.3050), Power House Road, Bathinda-151001

**A B COTSPIN INDIA LIMITED**
**Regd. Office : NH-54, Goniana Road, Near Lake-3 Bathinda, Punjab-151001**
**CIN: L17111PB1997PLC020118, Email: info@abcotspin.in,**
**Website: www.abcotspin.co.in, Ph.: 01635-232670**

## STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER ENDED JUNE 30, 2025

| Sr. No. | Particulars | Quarter Ended | | | Year Ended |
|---|---|---|---|---|---|
| | | 30.06.2025 (Un-Audited) (₹) in lacs | 31.03.2025 (Audited) (₹) in lacs | 30.06.2024 (Un-Audited) (₹) in lacs | 31.03.2025 (Audited) (₹) in lacs |
| | INCOME | | | | |
| I | Revenue From Operations | 6,669.06 | 8,506.61 | 7,250.83 | 29,817.61 |
| II | Other Income | 0.93 | 172.01 | 40.15 | 273.48 |
| III | **Total Revenue (I+II)** | 6,669.99 | 8,678.62 | 7,290.98 | 30,091.09 |
| IV | EXPENSES | | | | |
| | Cost of Material Consumed | 5,696.26 | 5,002.39 | 5,515.82 | 23,067.21 |
| | Changes in Inventory | (892.68) | 1,644.33 | (63.41) | 413.14 |
| | Purchase of Stock in Trade | - | 149.43 | 263.72 | (37.99) |
| | Employees Benefit Expenses | 220.76 | 260.12 | 219.21 | 942.87 |
| | Finance Costs | 219.45 | 310.67 | 267.71 | 1,039.50 |
| | Depreciation and Amortisation Expenses | 203.34 | 241.93 | 216.25 | 879.12 |
| | Other Expenses | 641.86 | 710.47 | 560.97 | 2,417.10 |
| | CSR Expense | 4.44 | 1.00 | - | 2.50 |
| | **Total Expenses (IV)** | 6,093.43 | 8,320.34 | 6,980.26 | 28,723.45 |
| V | **Profit/(Loss) Before Exceptional Items Tax (III-IV)** | 576.55 | 358.28 | 310.72 | 1,367.64 |
| VI | Exceptional Items | - | - | - | - |
| VII | **Profit/(Loss) Before Tax (V-VI)** | 576.55 | 358.28 | 310.72 | 1,367.64 |
| VIII | **Tax expenses:** | | | | |
| | Current Tax | 104.11 | 80.73 | 73.37 | 315.75 |
| | Current Tax of prior period | - | - | - | 3.87 |
| | Deferred Tax | 54.49 | 66.18 | 10.18 | 26.77 |
| | **Total Tax Expenses** | 158.60 | 146.91 | 83.55 | 346.39 |
| IX | **Profit/(Loss) for the period (VII-VIII)** | 417.95 | 211.37 | 227.17 | 1,021.25 |
| | **Net Profit Attributable to** | | | | |
| | Owners of the Company | 417.95 | 211.37 | 227.17 | 1,021.25 |
| | Non-Controlling Interest | - | - | - | - |
| X | **Other Comprehensive Income** | | | | |
| | **:-Items that will not be re-classified to profit and Loss** | | | | |
| | Net (Loss)/Gain on Fair Value of FVOCI of Investments & Defined Benefit Plans | 4.82 | 7.56 | 14.36 | (3.77) |
| | Income Tax Effect thereon | (0.63) | (1.87) | (1.44) | (0.74) |
| XI | **Total Other Comprehensive Income** | 4.19 | 5.69 | 12.92 | (4.51) |
| | **Other Comprehensive Income attributable to** | | | | |
| | Owners of the Company | 4.19 | 5.69 | 12.92 | (4.51) |
| | Non-Controlling Interest | - | - | - | - |
| XII | **Total Comprehensive Income for the Year (IX+X)** | 422.15 | 217.06 | 240.09 | 1,016.74 |
| | **Total Comprehensive Income attributable to** | | | | |
| | Owners of the Company | 422.15 | 217.06 | 240.09 | 1,016.74 |
| | Non-Controlling Interest | - | - | - | - |
| XIII | **Earnings per equity share (Par value ₹ 10/- each)*** | | | | |
| | **(For continuing operation)** | | | | |
| | Basic | 1.91 | 1.99 | 2.21 | 9.60 |
| | Diluted | 1.91 | 1.70 | 1.63 | 8.21 |
| | (Not Annualised except for the year ended 2025) | | | | |

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN 002697N

**By Order of the Board**
**for AB Cotspin India Limited**

**Deepak Garg**
(Managing Director)
DIN: 00843929

Place :Bathinda
Date: 12.08.2025

AB COTSPIN INDIA LTD. BATHINDA ROAD

**NOTES TO FINANCIAL RESULTS:**

| | |
|---|---|
| 1 | The Consolidated financial results of A B Cotspin India Limited ("the Company") for the Quarter Ended 30th June, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12.08.2025. |
| 2 | The above consolidated financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended. |
| 3 | Pursuant to the Board resolution passed at the meeting held on 25th August, 2023, the Company has approved to issue and allot 1,20,28,562 Fully Convertible warrants to persons belonging to 'Promoter & Promoter Group' and 'Non-Promoter' Category, on preferential basis, at an issue price of Rs. 70/- per warrant in accordance with provisions of Chapter V of SEBI ICDR Regulations, for an aggregate amount of up to Rs. 84,19,99,340/-. The same was approved by the shareholders in their annual general meeting held on 25 September, 2023.<br><br>Further, in acordance with the provisions of Chapter V of the SEBI ICDR Regulations, the Company has converted 61,27,140 warrents into equity shares in three tranches, on March 5th, 2025, March 12th, 2025 and March 17th, 2025, in favour of the respective allottees till 31st March, 2025. |
| 4 | In line with Ind AS -108 Operating Segments and basis of the review of operations being done by the Senior Management, the operations of the Company full under the Cotton ginning and netting business which is considered to be the only reportable segment by the management. |
| 5 | Previous year figures have been regrouped/ rearranged wherever necessary to correspond with the current year's classification/ disclosures. |

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN 007697N

COTSPIN INDIA LTD. BATHINDA ROAD

AB COTSPIN INDIA LTD.

August 12, 2025

To
**The Board of Directors,**
**A B Cotspin India Limited**
NH-54, Goniana Road, Near
Lake No-3, Bathinda, Punjab-151001

**Subject-: Certificate pursuant to Regulation 33(2)(a) of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015**

Dear Sir/Madam,

In compliance with the regulation 33(2)(a) of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015, I do hereby certify and declare that Financial Results of the Company for the Quarter ended June 30, 2025, do not contain any false and or any misleading statements and figures and do not omit any material facts which may make the statements or figures contained therein misleading.

**Thanking You**

Yours faithfully

For, **A B Cotspin India Limited**

**Deepak Garg**
Chairman & Managing Director

**Rajinder Prashad Garg**
Chief Financial Officer