

February 11, 2026

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	To, The General Manager- Listing BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 BSE Scrip Code: 544522
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ISIN: INE08PH01015

Subject: Outcome of Board Meeting held on February 11, 2026

Dear Sir/Madam,

Pursuant to provisions of Regulations 30, 33 and any other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") 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. February 11, 2026 (commenced at 03:00 P.M. and concluded at 03:47 P.M.) has inter alia, basis on the recommendation of the Audit Committee of the Board, approved the unaudited financial results (standalone and consolidated) of the Company for the quarter and nine months ended on December 31, 2026 ('**Financial Results**') and taken on record Limited Review Report on such Financial Results received from Statutory Auditor of the Company.

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

The copies of the above Financial Results along with the Limited Review Report 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
Company Secretary & Compliance Officer
M. No.: A70811

Encl: As Above

A B COTSPIN INDIA LIMITED

CIN: L17111PB1997PLC020118, Registered Address: Bathinda Road, Jaitu, Faridkot, Punjab-151202, Website: www.abcotspin.co.in, Email: info@abcotspin.in, Ph.: 01635-232670



Independent Auditor's Review Report on Unaudited Standalone Financial Results for the Quarter and Nine Months Ended December 31, 2025, of A B 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
A B COTSPIN INDIA LIMITED

1. We have reviewed the accompanying statement of Unaudited Financial Results of **A B COTSPIN INDIA LIMITED** ('the company'), for the Quarter and Nine Months Ended December 31, 2025 (the 'Statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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

(SAT DEV GARG)

Partner

M. No.: 081553

UDIN: 26081553YETW7H14464

Place: Bathinda

Date: 11.02.2026



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

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025							
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
		(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs
	INCOME						
I	Revenue From Operations	7,713.47	5,063.84	5,924.35	19,446.37	21,311.00	29,806.36
II	Other Income	203.73	4.70	17.26	209.34	101.47	273.42
III	Total Revenue (I+II)	7,917.19	5,068.54	5,941.61	19,655.71	21,412.47	30,079.78
	EXPENSES						
IV	Cost of Material Consumed	6,107.02	5,418.29	6,001.74	17,221.57	18,064.82	23,067.21
	Changes in Inventory	(442.82)	(2,714.56)	(1,784.41)	(4,050.05)	(1,682.32)	(37.99)
	Purchase of Stock in Trade	5.09	281.62	-	286.71	263.71	413.14
	Employees Benefit Expenses	243.52	277.03	234.67	741.31	682.75	942.87
	Finance Costs	283.56	267.41	232.71	770.42	728.83	1,039.50
	Depreciation and Amortisation Expenses	402.22	397.35	204.17	1,002.91	637.19	879.12
	Other Expenses	832.77	664.43	583.80	2,139.06	1,706.37	2,416.51
	CSR Expense	13.00	4.00	-	17.50	1.00	14.00
	Total Expenses (IV)	7,444.36	4,595.58	5,472.68	18,129.44	20,402.35	28,734.36
V	Profit/(Loss) Before Exceptional Items Tax (III-IV)	472.83	472.96	468.93	1,526.27	1,010.12	1,345.42
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) Before Tax (V-VI)	472.83	472.96	468.93	1,526.27	1,010.12	1,345.42
VIII	Tax expenses:						
	Current Tax	128.31	125.62	109.44	358.04	235.02	315.76
	Current Tax of prior period	12.50	-	3.87	12.50	3.87	3.87
	Deferred Tax	(7.75)	(21.26)	(52.46)	25.49	(39.41)	26.77
	Total Tax Expenses	133.06	104.37	60.85	396.03	199.48	346.40
IX	Profit/(Loss) for the period (VII-VIII)	339.77	368.59	408.08	1,130.24	810.64	999.02
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	(2.09)	(2.60)	(2.89)	0.13	(11.33)	(3.77)
	Income Tax Effect thereon	0.21	0.41	0.29	(0.01)	1.13	(0.74)
XI	Total Other Comprehensive Income	(1.88)	(2.19)	(2.60)	0.12	(10.20)	(4.51)
XII	Total Comprehensive Income for the Year (IX+X)	337.88	366.40	405.48	1,130.36	800.44	994.51
XIII	Earnings per equity share (Par value ₹ 10/- each)*						
	(For continuing operation)						
	Basic	1.55	1.69	3.96	5.17	7.88	9.39
	Diluted	1.55	1.69	2.93	5.17	5.81	8.03

*EPS is not annualized for the Quarter and Nine Months ended December 31, 2025

(Signature)


By Order of the Board
for A B Cotspin India Limited

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

Place : Jaitu
Date: 11.02.2026



NOTES TO STANDALONE FINANCIAL RESULTS:

1 The Standalone financial results of A B Cotspin India Limited ("the Company") for the Quarter and Nine Months Ended December 31, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 11, 2026.

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) Regulations, 2015 as amended.

3 Pursuant to the Board resolution passed at the meeting held on August 25, 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 September 25, 2023.

Further, in accordance with the provisions of Chapter V of the SEBI ICDR Regulations, the Company has converted 61,27,140 warrants into equity shares in three tranches, on March 5, 2025, March 12, 2025 and March 17, 2025, in favour of the respective allottees till March 31, 2025. During the Financial Year 2025-26 the Company has converted 55,44,280 warrants into Equity Share on April 7, 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 The figures of the Quarter ended December 31, 2025 are the balancing figures between audited figures in respect of the Nine Months Period ended December 31, 2025 and the unaudited figures in respect of half-year ended September 30, 2025.

6 Actuarial Valuation of Gratuity as on December 31, 2025 is not done as the same is immaterial compared to size of Financial statements.

7 Previous year figures have been regrouped/ rearranged wherever necessary to correspond with the current year's classification/ disclosures.



A handwritten signature in blue ink, appearing to be "Rajinder", written over the accountant's stamp.



Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2025 of A B 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
A B COTSPIN INDIA LIMITED**

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **A B COTSPIN INDIA LIMITED** ('the company'), and its subsidiaries (the Holding and its subsidiaries together referred together to as the 'Group') for the Quarter and Nine Months Ended December 31, 2025 (the 'Statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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: -
A B COTSPIN INDIA LIMITED

Subsidiary: -
KKML WELFARE FOUNDATION



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



(SAT DEV GARG)
Partner

M. No.: 081553

UDIN: 26081553 UJNWD M6609

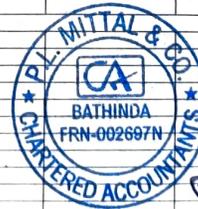
Place: Bathinda

Date: 11.02.2026

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2025

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 (Un-Audited) (₹) in lacs	30.09.2025 (Un-Audited) (₹) in lacs	31.12.2024 (Un-Audited) (₹) in lacs	31.12.2025 (Un-Audited) (₹) in lacs	31.12.2024 (Un-Audited) (₹) in lacs	31.03.2025 (Audited) (₹) in lacs
	INCOME						
I	Revenue From Operations	7,723.47	5,073.84	5,924.35	19,466.37	21,311.00	29,817.61
II	Other Income	203.73	4.84	17.26	209.50	101.47	273.48
III	Total Revenue (I+II)	7,927.19	5,078.68	5,941.61	19,675.87	21,412.47	30,091.09
	EXPENSES						
	Cost of Material Consumed	6,107.02	5,418.29	6,001.74	17,221.57	18,064.82	23,067.21
	Changes in Inventory	(442.82)	(2,714.56)	(1,784.41)	(4,050.05)	(1,682.32)	(37.99)
	Purchase of Stock in Trade	5.09	281.62	-	286.71	263.71	413.14
	Employees Benefit Expenses	243.52	277.03	234.67	741.31	682.75	942.87
	Finance Costs	283.56	267.41	232.71	770.42	728.83	1,039.50
	Depreciation and Amortisation Expenses	402.22	397.35	204.17	1,002.91	637.19	879.12
	Other Expenses	832.77	664.44	584.06	2,139.07	1,706.63	2,417.10
	CSR Expense	35.55	20.67	0.50	60.66	1.50	2.50
	Total Expenses (IV)	7,466.91	4,612.26	5,473.44	18,172.60	20,403.11	28,723.45
V	Profit/(Loss) Before Exceptional Items Tax (III-IV)	460.28	466.42	468.17	1,503.26	1,009.36	1,367.64
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit/(Loss) Before Tax (V-VI)	460.28	466.42	468.17	1,503.26	1,009.36	1,367.64
VIII	Tax expenses:						
	Current Tax	128.31	125.62	109.44	358.04	235.02	315.76
	Current Tax of prior period	12.50	-	3.87	12.50	3.87	3.87
	Deferred Tax	(7.75)	(21.26)	(52.46)	25.49	(39.41)	26.77
	Total Tax Expenses	133.06	104.37	60.85	396.03	199.48	346.39
IX	Profit/(Loss) for the period (VII-VIII)	327.22	362.05	407.32	1,107.24	809.88	1,021.25
	Net Profit Attributable to						
	Owners of the Company	327.22	362.05	407.32	1,107.24	809.88	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	(2.09)	(2.60)	(2.89)	0.13	(11.33)	(3.77)
	Income Tax Effect thereon	0.21	0.41	0.29	(0.01)	1.13	(0.74)
XI	Total Other Comprehensive Income	(1.88)	(2.19)	(2.60)	0.12	(10.20)	(4.51)
	Other Comprehensive Income attributable to						
	Owners of the Company	(1.88)	(2.19)	(2.60)	0.12	(10.20)	(4.51)
	Non-Controlling Interest	-	-	-	-	-	-
XII	Total Comprehensive Income for the Year (IX+X)	325.34	359.86	404.72	1,107.35	799.68	1,016.74
	Total Comprehensive Income attributable to						
	Owners of the Company	325.34	359.86	404.72	1,107.35	799.68	1,016.74
	Non-Controlling Interest	-	-	-	-	-	-
XIII	Earnings per equity share (Par value ₹ 10/- each)*						
	(For continuing operation)						
	Basic	1.54	1.66	3.96	5.11	7.87	6.51
	Diluted	1.54	1.66	2.92	5.11	5.81	4.80

*EPS is not annualized for the Quarter and Nine Months ended December 31, 2025



By Order of the Board
for A B Cotspin India Limited

Deepak Gang
(Managing Director)
DIN: 00843929

Place Jaitu
Date 11/02/2026



NOTES TO CONSOLIDATED FINANCIAL RESULTS:

The Consolidated financial results of A B Cotspin India Limited ("the Company") for the Quarter and Nine Months Ended December 31, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on February 11, 2026.

- 1 The consolidated financial results includes results of all its :-
(i) Parent- A B Cotspin India Limited
(ii) Subsidiary- KKML Welfare Foundation

- 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) Regulations, 2015 as amended.

- 3 Pursuant to the Board resolution passed at the meeting held on August 25, 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 September 25, 2023.

Further, in accordance with the provisions of Chapter V of the SEBI ICDR Regulations, the Company has converted 61,27,140 warrants into equity shares in three tranches, on March 5, 2025, March 12, 2025 and March 17, 2025, in favour of the respective allottees till March 31, 2025. During the Financial Year 2025-26 the Company has converted 55,44,280 warrants into Equity Share on April 7, 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 fall under the Cotton ginning and netting business which is considered to be the only reportable segment by the management.

- 5 The figures of the Quarter ended December 31, 2025 are the balancing figures between audited figures in respect of the Nine Months Period ended December 31, 2025 and the unaudited figures in respect of half-year ended September 30, 2025.

- 6 Actuarial Valuation of Gratuity as on December 31, 2025 is not done as the same is immaterial compared to size of Financial statements.

- 7 Previous year figures have been regrouped/ rearranged wherever necessary to correspond with the current year's classification/ disclosures.

