AB COTSPIN INDIA LTD.

August 12, 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**

ISIN: **INE08PH01015**

Subject-: Outcome of Board Meeting held on August 12, 2026.

Dear Sir/Madam,

Pursuant to provisions of Regulations 30, 33 and other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III thereto, this is to inform you that the Board of Directors of the Company, based on recommendation of the Audit Committee of the Board of the Company, in their meeting held today i.e. Wednesday, August 12, 2026 (commenced at 03:00 P.M. and concluded at 03:40 P.M.) has inter alia, considered and approved the Un-Audited Standalone and Consolidated Financial Results of the Company for the Quarter ended June 30, 2026 and noted Limited Review Report on such Financial Results.

A copy of the Un-Audited Standalone and Consolidated Financial Results of the Company along with the Limited Review Auditor's Report on such Financial Results, are enclosed herewith as **Annexure A.**

Further, in the same meeting, the Board based on the recommendation of the Nomination and Remuneration Committee of the Board, has also approved Appointment of Ms. Nidhi Sharma (Membership No: A74591) as the Company Secretary and Compliance Officer designated as Key Managerial Personnel of the Company effective from August 12, 2026.

The details required under Regulation 30 of the Listing Regulations read with SEBI Master Circular bearing reference no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, with respect to the appointment of Company Secretary & Compliance Officer are enclosed as **Annexure –B**.

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

Yours Faithfully,

For A B Cotspin India Limited

DEEPAK GARG

Digitally signed by DEEPAK GARG
Date: 2026.08.12 15:59:48 +05'30'

Deepak Garg
Managing Director
DIN: 00843929

Encl.: As Above

P.L. Mittal & Co.
Chartered Accountants
(Peer Reviewed Firm)

21368 (Old No. 3050), Power House Road,
Bathinda - 151001
98882-89811, 98884-28294
plmittalco@yahoo.com
dhiraj_mittal@yahoo.com

Independent Auditor's Review ReportonUnaudited StandaloneFinancial Results for the Quarter Ended June 30, 2026of 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 StandaloneFinancial Results of **AB COTSPIN INDIA LIMITED**('the company'),for the Quarter Ended June 30, 2026 (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, "InterimFinancial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, readwith relevant rules issued thereunder and other accounting principles generally accepted in Indiaand in compliance with Regulation 33 of the Listing Regulations. The Statement has beenapproved 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) 2410Review of Interim Financial Information performed by the Independent Auditor of the Entityissued 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 ofpersons responsible for financial and accounting matter, and applying analytical and other reviewprocedures. A review is substantially less in scope than an audit conducted in accordance withstandards on Auditing under section 143(10) of the Companies Act, 2013and consequently does not enable us to obtain assurance that we wouldbecome 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 tobelieve that the accompanying Statement, prepared in accordance with the recognition andmeasurement principles laid down in the aforesaid Indian Accounting Standards specified under Section133 of the Companies Act, 2013 as amended, read. with relevant rules issued thereunder and otheraccounting principles generally accepted in India, has not disclosed the information required to bedisclosed in terms of Listing Regulations, including the manner, which is to be disclosed, orthat it contains any material misstatement.

For PL Mittal & Co.
Chartered Accountants

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

Sat Dev Garg
Partner
M. No. 081553
FRN: 002697N
UDIN: -
26081553JQHIZY4462
Place: - Bathinda
Date: 12 August 2026

A B COTSPIN INDIA LIMITED
Regd. Office : Bathinda Road, Jaitu (Faridkot) Punjab-151202
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, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (unaudited) (₹) in lacs	31.03.2026 (audited) (₹) in lacs	30.06.2025 (unaudited) (₹) in lacs	31.03.2026 (Audited) (₹) in lacs
	INCOME				
I	Revenue From Operations	10,096.59	10,421.34	6,669.06	29,867.71
II	Other Income	101.21	68.65	0.91	277.99
III	**Total Revenue (I+II)**	**10,197.80**	**10,489.99**	**6,669.97**	**30,145.70**
IV	**EXPENSES**				
	Cost of Material Consumed	5,998.51	5,743.12	5,696.26	22,964.69
	Changes in Inventory	1,571.97	2,600.08	(892.68)	(1,449.97)
	Purchase of Stock in Trade	222.99	51.94	-	338.65
	Employees Benefit Expenses	342.11	275.18	220.76	1,016.49
	Finance Costs	277.81	300.69	219.45	1,071.12
	Depreciation and Amortisation Expenses	340.68	391.42	203.34	1,394.33
	Other Expenses	759.96	855.76	641.86	2,994.82
	CSR Expense	-	-	0.50	17.50
	Total Expenses (IV)	**9,514.03**	**10,218.19**	**6,089.49**	**28,347.63**
V	**Profit/(Loss) Before Exceptional Items Tax (III-IV)**	**683.77**	**271.81**	**580.48**	**1,798.07**
VI	Exceptional Items	-	-	-	-
VII	**Profit/(Loss) Before Tax (V-VI)**	**683.77**	**271.81**	**580.48**	**1,798.07**
VIII	**Tax expenses:**				
	Current Tax	179.77	74.46	104.11	432.50
	Current Tax of prior period	-	-	-	12.50
	Deferred Tax	(6.16)	1.47	54.49	26.95
	Total Tax Expenses	**173.61**	**75.92**	**158.60**	**471.95**
IX	**Profit/(Loss) for the period (VII-VIII)**	**510.16**	**195.88**	**421.88**	**1,326.12**
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	1.81	42.77	4.82	42.90
	Income Tax Effect thereon	(0.23)	(11.14)	(0.63)	(11.16)
XI	**Total Other Comprehensive Income**	**1.57**	**31.63**	**4.19**	**31.74**
XII	**Total Comprehensive Income for the Year (IX+X)**	**511.73**	**227.51**	**426.08**	**1,357.87**
XIII	**Earnings per equity share (Par value ₹ 10/- each)***				
	(For continuing operation)				
	Basic	2.32	0.90	1.93	6.06
	Diluted	2.32	0.90	1.93	6.06
	(Not Annualised except for the year ended 2026)				

By Order of the Board
for AB Cotspin India Limited

Place : Jaitu
Date: 12.08.2026

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

AB COTSPIN INDIA LTD.
BATHINDA ROAD, JAITU

Deepak Garg
(Managing Director)
DIN: 00843929

AB COTSPIN INDIA LTD.

NOTES TO STANDALONE FINANCIAL RESULTS:

1	The Standalone financial results of A B Cotspin India Limited ("the Company") for the Quarter Ended 30th June, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th Aug, 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), 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. 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. During the Financial Year 2025-26 the Company has converted 55,44,280 warrants into Equity Share on 7th April 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.

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

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

P.L. Mittal & Co.
Chartered Accountants
(Peer Reviewed Firm)

INDIA

21368 (Old No. 3050), Power House Road,
Bathinda - 151001
98882-89811, 98884-28294
plmittalco@yahoo.com
dhiraj_mittal@yahoo.com

Independent Auditor's Review ReportonUnaudited Consolidated Financial Results for the Quarter Ended June 30, 2026 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 UnauditedConsolidated 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, 2026 (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, "InterimFinancial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, readwith relevant rules issued thereunder and other accounting principles generally accepted in Indiaand in compliance with Regulation 33 of the Listing Regulations. The Statement has beenapproved 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 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. The Statement Includes the results of following entities: -

   Holding Company: -
   AB COTSPIN INDIA LIMITED

   Subsidiaries: -
   KKML WELFARE FOUNDATION

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

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 Section133 of the Companies Act, 2013 as amended, read. with relevant rules issued there under 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 PL Mittal & Co.
Chartered Accountants

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

Sat Dev Garg
Partner
M. No. 081553
FRN: 002697N
UDIN: - 26081553WLEOGD3858

Place: - Bathinda
Date: 12 August 2026

A B COTSPIN INDIA LIMITED

Regd. Office : Bathinda Road Jaitu (Distt Faridkot), Punjab-151202
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, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended
		30.06.2026 (Un-Audited) (₹) in lacs	31.03.2026 (Audited) (₹) in lacs	30.06.2025 (Un-Audited) (₹) in lacs	31.03.2026 (Audited) (₹) in lacs
	INCOME				
I	Revenue From Operations	10,099.59	10,421.84	6,669.06	29,888.21
II	Other Income	101.21	68.65	0.93	278.15
III	**Total Revenue (I+II)**	**10,200.80**	**10,490.49**	**6,669.99**	**30,166.36**
IV	**EXPENSES**				
	Cost of Material Consumed	5,998.51	5,743.12	5,696.26	22,964.69
	Changes in Inventory	1,571.97	2,600.08	(892.68)	(1,449.97)
	Purchase of Stock in Trade	222.99	51.94	-	338.65
	Employees Benefit Expenses	342.11	275.18	220.76	1,016.49
	Finance Costs	277.81	300.69	219.45	1,071.12
	Depreciation and Amortisation Expenses	340.68	391.42	203.34	1,394.33
	Other Expenses	760.02	856.06	641.86	2,995.13
	CSR Expense	2.51	0.51	4.44	61.17
	Total Expenses (IV)	**9,516.60**	**10,219.00**	**6,093.43**	**28,391.60**
V	**Profit/(Loss) Before Exceptional Items Tax (III-IV)**	**684.21**	**271.50**	**576.55**	**1,774.76**
VI	Exceptional Items	-	-	-	-
VII	**Profit/(Loss) Before Tax (V-VI)**	**684.21**	**271.50**	**576.55**	**1,774.76**
VIII	**Tax expenses:**				
	Current Tax	179.77	74.46	104.11	432.50
	Current Tax of prior period	-	-	-	12.50
	Deferred Tax	(6.16)	1.47	54.49	26.95
	Total Tax Expenses	**173.61**	**75.92**	**158.60**	**471.95**
IX	**Profit/(Loss) for the period (VII-VIII)**	**510.60**	**195.57**	**417.95**	**1,302.81**
	Net Profit Attributable to				
	Owners of the Company	**510.60**	**195.57**	**417.95**	**1,302.81**
	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	1.81	42.77	4.82	42.90
	Income Tax Effect thereon	(0.23)	(11.14)	(0.63)	(11.16)
XI	**Total Other Comprehensive Income**	**1.57**	**31.63**	**4.19**	**31.74**
	Other Comprehensive Income attributable to				
	Owners of the Company	**1.57**	**31.63**	**4.19**	**31.74**
	Non-Controlling Interest	-	-	-	-
XII	**Total Comprehensive Income for the Year (IX+X)**	**512.17**	**227.20**	**422.15**	**1,334.55**
	Total Comprehensive Income attributable to				
	Owners of the Company	**512.17**	**227.20**	**422.15**	**1,334.55**
	Non-Controlling Interest	-	-	-	-
XIII	**Earnings per equity share (Par value ₹ 10/- each)***				
	(For continuing operation)				
	Basic	2.32	0.89	1.91	5.96
	Diluted	2.32	0.89	1.91	5.96
	(Not Annualised except for the year ended 2026)				

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

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

Place : Jaitu
Date: 12.08.2026

By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

AB COTSPIN INDIA LTD.

NOTES TO FINANCIAL RESULTS:

1	The Consolidated financial results of A B Cotspin India Limited ("the Company") for the Quarter & Ended 30th June, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th Aug, 2026.
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. 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. During the Financial Year 2025-26 the Company has converted 55,44,280 warrants into Equity Share on 7th April 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.

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

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

AB COTSPIN INDIA LTD.

Annexure – B

Disclosure of information under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

Sr. No.	Particulars	Details
1.	**Reason for change viz. appointment~~, reappointment, resignation, removal, death or otherwise~~**	Appointment **of Ms. Nidhi Sharma**, having membership no: A74591as the Company Secretary & Compliance Officer designated as Key Managerial Personnel of the Company with effect from August 12, 2026.
2.	**Date of appointment/re-appointment/~~cessation (as applicable) & term of appointment/ re-appointment.~~**	Date of Appointment - August 12, 2026;
3.	**Brief profile (in case of appointment)**	Ms. Nidhi Sharma is an Associate Member of the Institute of Company Secretaries of India (ICSI), holding Membership No. A74591. She possesses experience in the field of corporate laws, secretarial compliances, corporate governance, secretarial audits, due diligence, and regulatory matters. She has handled various assignments relating to the Companies Act, 2013, SEBI regulations, and approvals before statutory authorities including the Registrar of Companies (ROC) and the Ministry of Corporate Affairs (MCA). She has sound knowledge of corporate and securities laws and is experienced in ensuring statutory and regulatory compliance.
4.	**Disclosure of relationships between directors (in case of appointment of a director)**	Not Applicable