

November 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	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 November 12, 2025

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. November 12, 2025 (commenced at 03:00 P.M. and concluded at 03:55 P.M.) has inter alia:

- a) Approved the unaudited financial results (standalone and consolidated) of the Company for the quarter and half year ended on September 30, 2025 ('**Financial Results**') and taken on record Limited Review Report on such Financial Results received from Statutory Auditor of the Company.
- b) Took note of an email received from BSE Limited ("BSE") dated October 30, 2025, wherein a fine of INR 1,22,720 (Rupees One Lakh Twenty-Two Thousand Seven Hundred Twenty only, inclusive of GST) was levied on the Company for alleged non-compliance with Regulation 34 of the Listing Regulations pertaining to non-submission of the Annual Report for the financial year ended March 31, 2025 within the prescribed time period. The Board has further noted that the Company has submitted its reply to BSE for reconsidering and waiving off the entire fine levied in the subject matter, stating that, on the date of submission of the Annual Report to National Stock Exchange of India Limited, the equity shares of the Company were not yet listed or traded on the Main Board Platform of BSE and accordingly there was no requirement to submit the said Annual Report with BSE at that point in time and further, post migration of the Company to the Main Board Platform of BSE, access to the BSE Listing Centre was made available to the Company on September 29, 2025, coinciding with the date of the 28th AGM.

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.

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



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 Limited Review Report on Quarterly & Half Yearly Unaudited Consolidated Financial Results 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 & Half Year ended 30th September 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 there under 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



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

(Sat Dev Garg)
Partner
M. No.: 081553



UDIN: 25081553BTHNHJ2307

Place: Bathinda
Date: 12.11.2025

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2025

S. No.	Particulars	Half Year Ended 30.09.2025 (unaudited) (₹) in lacs	Year Ended 31.03.2025 (audited) (₹) in lacs
	ASSETS		
I	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	10,299.60	6,578.66
	(b) Capital work-in-progress	-	3,317.11
	(c) Other Intangible Assets	-	-
	(d) Deferred Tax Assets (Net)	-	-
	(e) Financial Assets	-	-
	(i) Investments	22.58	20.36
	(ii) Loans	-	-
	(ii) Other Non-Current Financial Assets	207.64	207.64
	(f) Other Non Current assets	3,431.57	1,459.59
	TOTAL NON CURRENT ASSETS	13,961.39	11,583.36
II	CURRENT ASSETS		
	(a) Inventories	7,410.87	8,158.39
	(a) Financial Assets	-	-
	(i) Trade receivables	5,725.16	4,782.38
	(ii) Cash and Cash Equivalents	201.75	11.76
	(iii) Bank Balances Other than Cash and Cash Equivalents	18.52	18.52
	(iv) Loans	-	-
	(v) Other Financial Assets	-	-
	(c) Other Current Assets	3,089.10	4,284.57
	TOTAL CURRENT ASSETS	16,445.40	17,255.63
	TOTAL ASSETS (I+II)	30,406.79	28,838.99
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	2,215.96	1,661.53
	(b) Other Equity	12,552.45	9,414.12
III	Total Equity	14,768.41	11,075.65
	Total Equity attributable to owners of Holding company	14,768.41	11,075.65
	Total Equity attributable to Non- Controlling Interests	-	-
	LIABILITIES		
IV	NON-CURRENT LIABILITIES		
	(a) Financial Liabilities	6,741.74	7,016.48
	(i) Borrowings	-	-
	(ia) Lease Liabilities	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	46.59	46.59
	(d) Deferred Tax Liabilities (Net)	271.33	237.87
	TOTAL NON- CURRENT LIABILITIES	7,059.66	7,300.94
V	CURRENT LIABILITIES		
	(a) Financial Liabilities	6,996.98	9,766.48
	(i) Borrowings	-	-
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables	-	-
	Dues to micro and small enterprises	13.14	12.70
	Dues to others	910.50	200.20
	(ii) Other Financial Liabilities	379.85	406.91
	(b) Other Current Liabilities	5.95	13.59
	(c) Provisions	0.53	0.53
	(d) Current Tax Liability, Net	271.78	62.00
	TOTAL CURRENT LIABILITIES	8,578.72	10,462.41
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	30,406.79	28,838.99

Place : Jaitu
Date: 12.11.2025



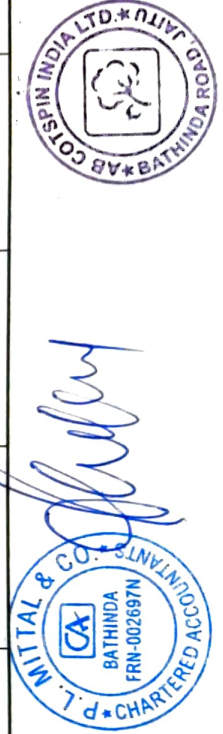
By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER & THE HALF YEAR ENDED SEPTEMBER 30, 2025

Sr. No.	Particulars	Quarter Ended			Half Year Ended			Year Ended	
		30.09.2025 (Un-Audited) (₹) in lacs	30.06.2025 (Un-Audited) (₹) in lacs	30.09.2024 (Un-Audited) (₹) in lacs	30.09.2025 (Un-Audited) (₹) in lacs	30.09.2024 (Un-Audited) (₹) in lacs	30.09.2024 (Un-Audited) (₹) in lacs	31.03.2025 (Audited) (₹) in lacs	31.03.2025 (Audited) (₹) in lacs
I	INCOME								
1	Revenue From Operations	5,073.84	6,669.06	8,135.82	11,742.90	15,386.65	29,817.61		
II	Other Income	4.84	0.93	44.06	5.77	84.21	273.48		
III	Total Revenue (I+II)	5,078.68	6,669.99	8,179.88	11,748.67	15,470.86	30,091.09		
IV	EXPENSES								
	Cost of Material Consumed	5,418.29	5,696.26	6,547.26	11,114.55	12,063.08	23,067.21		
	Changes in Inventory	(2,714.56)	(892.68)	165.50	(3,607.24)	102.09	(37.99)		
	Purchases of Stock in Trade	281.62	-	(0.00)	281.62	263.72	413.14		
	Employees Benefit Expenses	277.03	220.76	228.87	497.79	448.08	942.87		
	Finance Costs	267.41	219.45	228.41	486.86	496.12	1,039.50		
	Depreciation and Amortisation Expenses	397.35	203.34	216.77	600.69	433.02	879.12		
	Other Expenses	664.44	641.86	561.85	1,306.30	1,122.82	2,417.10		
	CSR Expense	20.67	4.44	-	25.11	-	2.50		
	Total Expenses (IV)	4,612.26	6,093.43	7,948.66	10,705.69	14,928.93	28,723.45		
V	Profit/(Loss) Before Exceptional Items Tax (III-IV)	466.42	576.55	231.23	1,042.98	541.94	1,367.64		
VI	Exceptional Items	-	-	-	-	-	-		
VII	Profit/(Loss) Before Tax (V-VI)	466.42	576.55	231.23	1,042.98	541.94	1,367.64		
VIII	Tax expenses:								
	Current Tax	125.62	104.11	52.21	229.73	125.58	315.76		
	Current Tax of prior period	-	-	-	-	-	3.87		
	Deferred Tax	(21.26)	54.49	2.87	33.23	13.05	26.77		
	Total Tax Expenses	104.37	158.60	55.08	262.97	138.63	346.39		
IX	Profit/(Loss) for the period (VII-VIII)	362.05	417.95	176.15	780.01	403.31	1,021.25		
	Net Profit Attributable to Owners of the Company	362.05	417.95	176.15	780.01	403.31	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	(2.60)	4.82	(22.80)	2.22	(8.44)	(3.77)		
	Income Tax Effect thereon	0.41	(0.63)	2.28	(0.22)	0.84	(0.74)		
	Total Other Comprehensive Income	(2.19)	4.19	(20.52)	2.00	(7.60)	(4.51)		
XI	Other Comprehensive Income attributable to Owners of the Company	(2.19)	4.19	(20.52)	2.00	(7.60)	(4.51)		
	Non-Controlling Interest	-	-	-	-	-	-		
XII	Total Comprehensive Income for the Year (IX+X)	359.86	422.15	155.63	782.01	395.71	1,016.74		
	Total Comprehensive Income attributable to Owners of the Company	359.86	422.15	155.63	782.01	395.71	1,016.74		
	Non-Controlling Interest	-	-	-	-	-	-		
XIII	Earnings per equity share (Par value ₹ 10/- each)*								
	Basic	1.66	1.91	1.71	3.57	3.92	6.51		
	Diluted	1.66	1.91	1.26	3.57	2.89	4.80		

*EPS is not annualized for the Quarter & half year ended of September 30, 2025



UN-AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30,2025

	Particulars	Half Year Ended	
		30.09.2025	30.09.2024
		(Un-audited)	(Un-audited)
		(₹) in lacs	(₹) in lacs
A	CASH FLOW FROM OPEARTING ACTIVITIES	1,042.98	541.94
	Net Profit before tax		
	Add:		
	Depreciation/Amortisation	600.69	433.02
	Interest Expenses	486.86	496.12
	Loss (Profit) on Sale of PPE and Investments	-	-
	Less:		
	Operating (loss)/profit before Working Capital Changes	2,130.54	1,471.08
	Movements in working capital :-		
	(Increase)/ Decrease in Inventories	747.52	3,388.35
	(Increase)/ Decrease in Trade Receivables	(942.78)	1,097.19
	(Increase)/ Decrease in Other than Cash Bank Balances	-	(57.56)
	(Increase)/ Decrease in Other Current Assets	1,215.61	(2,616.20)
	Increase/ (Decrease) in Trade Payables	710.73	54.88
	Increase/ (Decrease) in Other Current and Financial Liabilities	(67.97)	(87.02)
	Operating (loss)/profit after Working Capital Changes	3,793.65	3,250.72
	(Increase)/ Decrease in Non- Current Security Deposits	-	435.03
	(Increase)/ Decrease in Non- Current Prepaid Expenses	-	6.69
	Cash Generated from Operations	3,793.65	3,692.44
	Refund/(Payment) of Taxes (including TDS)	(40.09)	(12.52)
	Net Cash Flow from Operating Activities (A)	3,753.56	3,679.92
B	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Sale of Property, Plant and Equipment	-	-
	Sale of Long Term Investments	-	26.03
	Purchase of Long Term Investments	-	-
	Capital Advances against Purchase of PPE	(1,971.98)	(395.17)
	Purchase of PPE	(975.15)	(89.84)
C	Net Cash Flow from Investing Activities (B)	(2,947.13)	(458.98)
	CASH FLOW FROM FINANCING ACTIVITIES		
	Add: Allotment of Shares Warrants (Part Payment in Bank)	2,910.75	-
	Increase/(Decrease) of Long Term loan and borrowings	(274.73)	(111.61)
	Increase/(Decrease) of Short Term loan and borrowings	(2,769.50)	(2,609.13)
	Interest Paid	(482.97)	(499.01)
	Net Cash Flow from Financing Activities (C)	(616.45)	(3,219.76)
	Net Increase in Cash and Cash Equivalents(A+B+C)	189.99	1.19
	Cash and Cash Equivalents (Opening Balance)	11.76	2.33
	Cash and Cash Equivalents (Closing Balance)	201.75	3.52
	Cash and cash equivalents consist of Balance with Bank.	201.75	3.52

Notes: Indirect Method has been used for the preparation of Cash Flow Statement.

Place : Jaitu
Date: 12.11.2025



[Handwritten Signature]



By Order of the Board
for AB Cotspin India Limited

[Handwritten Signature]

Deepak Garg
(Managing Director)
DIN: 00843929

NOTES TO FINANCIAL RESULTS:

1 The Consolidated financial results of A B Cotspin India Limited ("the Company") for the Quarter & Half Year Ended 30th Sep, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th Nov, 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.

4 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 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.

5 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 spinning 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.



Independent Auditor's Limited Review Report on Quarterly & Half Yearly Unaudited Standalone Financial Results 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 Standalone Financial Results of **AB COTSPIN INDIA LIMITED** ('the company'), for the Quarter & Half Year ended 30th September 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 there under 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 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 P L Mittal & Co
Chartered Accountant
FRN No.: 002697N

(Sat Dev Garg)
Partner

M. No.: 081553

UDIN: 2508155387 UNLIK7819

Place: Bathinda

Date: 12.11.2025



STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2025

S. No.	Particulars	Half Year Ended 30.09.2025 (unaudited) (₹) in lacs	Year Ended 31.03.2025 (audited) (₹) in lacs
	ASSETS		
I	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	10,299.60	6,578.66
	(b) Capital work-in-progress	-	3,317.11
	(c) Other Intangible Assets	-	-
	(d) Deferred Tax Assets (Net)	-	-
	(e) Financial Assets	-	-
	(i) Investments	23.58	21.36
	(ii) Loans	-	-
	(ii) Other Non-Current Financial Assets	207.64	207.64
	(f) Other Non Current assets	3,431.57	1,459.59
	TOTAL NON CURRENT ASSETS	13,962.39	11,584.36
II	CURRENT ASSETS		
	(a) Inventories	7,410.87	8,158.39
	(b) Financial Assets		
	(i) Trade receivables	5,725.16	4,782.38
	(ii) Cash and Cash Equivalents	200.68	0.30
	(iii) Bank Balances Other than Cash and Cash Equivalents	6.52	6.52
	(iv) Loans	-	-
	(v) Other Current Financial Assets	-	-
	(c) Other Current Assets	3,089.10	4,284.51
	TOTAL CURRENT ASSETS	16,432.33	17,232.10
	TOTAL ASSETS (I+II)	30,394.72	28,816.46
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	2,215.96	1,661.53
	(b) Other Equity	12,540.68	9,391.89
III	Total Equity	14,756.64	11,053.42
	LIABILITIES		
IV	NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	6,741.74	7,016.48
	(ia) Lease Liabilities	-	-
	(ii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	46.59	46.59
	(d) Deferred Tax Liabilities (Net)	271.33	237.87
	TOTAL NON- CURRENT LIABILITIES	7,059.66	7,300.94
V	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	6,996.98	9,766.48
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables		
	Dues to micro and small enterprises	13.14	12.70
	Dues to others	910.50	200.20
	(ii) Other Financial Liabilities	379.55	406.61
	(b) Other Current Liabilities	5.95	13.59
	(c) Provisions	0.53	0.53
	(d) Current Tax Liability, Net	271.78	62.00
	TOTAL CURRENT LIABILITIES	8,578.42	10,462.11
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	30,394.72	28,816.46

Place : Jaitu
 Date: 12.11.2025



By Order of the Board
 for AB Cotspin India Limited


 Deepak Garg
 (Managing Director)
 DIN: 00843929

STATEMENT OF UN-AUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMBER 30, 2025									
Sr. No.	Particulars	Quarter Ended			Half Year Ended			Year Ended	
		30.09.2025 (Un-Audited) (₹) in lacs	30.06.2025 (Un-Audited) (₹) in lacs	30.09.2024 (Un-Audited) (₹) in lacs	30.09.2025 (Un-Audited) (₹) in lacs	30.09.2024 (Un-Audited) (₹) in lacs	30.09.2024 (Un-Audited) (₹) in lacs	31.03.2025 (Audited) (₹) in lacs	
I	INCOME								
II	Revenue From Operations	5,063.84	6,669.06	8,135.82	11,732.90	15,386.65	29,806.36		
III	Other Income	4.70	0.91	44.06	5.61	84.21	273.42		
	Total Revenue (I+II)	5,068.54	6,669.97	8,179.88	11,738.51	15,470.86	30,079.78		
IV	EXPENSES								
	Cost of Material Consumed	5,418.29	5,696.26	6,547.26	11,114.55	12,063.08	23,067.21		
	Changes in Inventory	(2,714.56)	(892.68)	165.50	(3,607.24)	102.09	(37.99)		
	Purchase of Stock in Trade	281.62	-	(0.00)	281.62	263.72	413.14		
	Employees Benefit Expenses	277.03	220.76	228.87	497.79	448.08	942.87		
	Finance Costs	267.41	219.45	228.41	486.86	496.12	1,039.50		
	Depreciation and Amortisation Expenses	397.35	203.34	216.77	600.69	433.02	879.12		
	Other Expenses	664.43	641.86	561.60	1,306.29	1,122.57	2,416.51		
	CSR Expense	4.00	0.50	1.00	4.50	1.00	14.00		
	Total Expenses (IV)	4,595.58	6,089.49	7,949.40	10,685.07	14,929.67	28,734.36		
V	Profit/(Loss) Before Exceptional Items Tax (III-IV)	472.96	580.48	230.48	1,053.44	541.19	1,345.42		
VI	Exceptional Items								
VII	Profit/(Loss) Before Tax (V-VI)	472.96	580.48	230.48	1,053.44	541.19	1,345.42		
VIII	Tax expenses:								
	Current Tax	125.62	104.11	52.21	229.73	125.58	315.76		
	Current Tax of prior period	-	-	-	-	-	3.87		
	Deferred Tax	(21.26)	54.49	2.87	33.23	13.05	26.77		
	Total Tax Expenses	104.37	158.60	55.08	262.97	138.62	346.39		
IX	Profit/(Loss) for the period (VII-VIII)	368.59	421.88	175.40	790.47	402.57	999.03		
X	Other Comprehensive Income								
	Net (Loss)/Gain on Fair Value of FVOCI of Investments & Defined Benefit Plans	(2.60)	4.82	(22.80)	2.22	(8.44)	(3.77)		
	Income Tax Effect thereon	0.41	(0.63)	2.28	(0.22)	0.84	(0.74)		
XI	Total Other Comprehensive Income	(2.19)	4.19	(20.52)	2.00	(7.60)	(4.51)		
XII	Total Comprehensive Income for the Year (IX+XI)	366.40	426.08	154.88	792.47	394.97	994.52		
XIII	Earnings per equity share (Par value ₹ 10/- each)*								
	(For continuing operation)								
	Basic	1.69	1.93	1.70	3.61	3.91	9.39		
	Diluted	1.69	1.93	1.26	3.61	2.89	8.03		

*EPS is not annualized for the Quarter & half year ended of September 30, 2025

Place : Jaitu
 Date: 12.11.2025



By Order of the Board
 for AB Cotspin India Limited

Deepak Garg
 (Managing Director)
 DIN: 00843929

UN-AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30,2025

	Particulars	Half Year Ended	
		30.09.2025	30.09.2024
		(Unaudited)	(Unaudited)
A	CASH FLOW FROM OPEARTING ACTIVITIES	(₹) in lacs	(₹) in lacs
	Net Profit before tax	1,053.44	541.19
	Add:	-	-
	Depreciation/Amortisation	600.69	433.02
	Interest Expenses	486.86	496.12
	Loss (Profit) on Sale of PPE and Investments	-	-
	Less:		
	Operating (loss)/profit before Working Capital Changes	2,140.99	1,470.33
	Movements in working capital :-		
	(Increase)/ Decrease in Inventories	747.52	3,388.35
	(Increase)/ Decrease in Trade Receivables	(942.78)	1,097.19
	(Increase)/ Decrease in Other than Cash Bank Balances	-	(57.56)
	(Increase)/ Decrease in Other Current Assets	1,215.55	(2,616.20)
	Increase/ (Decrease) in Trade Payables	710.73	54.88
	Increase/ (Decrease) in Other Current and Financial Liabilities	(67.97)	(87.02)
	Operating (loss)/profit after Working Capital Changes	3,804.05	3,249.97
	(Increase)/ Decrease in Non- Current Security Deposits	-	435.03
	(Increase)/ Decrease in Non- Current Prepaid Expenses	-	6.69
	Cash Generated from Operations	3,804.05	3,691.70
	Refund/(Payment) of Taxes (including TDS)	(40.09)	(12.52)
	Net Cash Flow from Operating Activities (A)	3,763.96	3,679.18
B	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Sale of Property, Plant and Equipment	-	-
	Sale of Long Term Investments	-	26.03
	Purchase of Long Term Investments	-	(1.00)
	Capital Advances against Purchase of PPE	(1,971.98)	(395.17)
	Purchase of PPE	(975.15)	(89.84)
C	Net Cash Flow from Investing Activities (B)	(2,947.13)	(459.98)
	CASH FLOW FROM FINANCING ACTIVITIES		
	Add: Allotment of Shares Warrants (Part Payment in Bank)	2,910.75	-
	Increase/(Decrease) of Long Term loan and borrowings	(274.73)	(111.61)
	Increase/(Decrease) of Short Term loan and borrowings	(2,769.50)	(2,609.13)
	Interest Paid	(482.97)	(499.01)
	Net Cash Flow from Financing Activities ('C)	(616.45)	(3,219.76)
	Net Increase in Cash and Cash Equivalents(A+B+C)	200.38	(0.56)
	Cash and Cash Equivalents (Opening Balance)	0.30	2.33
	Cash and Cash Equivalents (Closing Balance)	200.68	1.77
	Cash and cash equivalents consist of Balance with Bank.	200.68	1.77

Notes: Indirect Method has been used for the preparation of Cash Flow Statement.

Place : Jaitu
Date: 12.11.2025



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


Deepak Garg
 (Managing Director)
 DIN: 00843929

NOTES TO FINANCIAL RESULTS:

- 1 The Standalone financial results of A B Cotspin India Limited ("the Company") for the Quarter & Half Year Ended 30th Sep, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 12th Nov, 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.

- 4 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 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 fall 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.

