

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

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 noncompliance with Regulation 34 of the Listing Regulations pertaining to nonsubmission 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.



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

P.L. Mittal & Co.

Chartered Accountants (Peer Reviewed Firm)



- ② 21368 (Old No. 3050), Power House Road, Bathinda 151001
- **9**8882-89811, 98884-28294
- plmittalco@yahoo.com dhiraj_mittal@yahoo.com

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 30 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 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 P L Mittal & Co Chartered Accountant

FRN No.: 002697N

(Sat Dev Garg) Partner

M. No.: 081553

UDIN: 25081553BTHNHJ2307

Place: Bathinda Date: 12.11.2025

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

	CONSOLIDATED STATEMENT OF ASSETS & LIAB	LITIES AS AT SEPTEMPER 30, 2025	
S.	Particulars	Half Year Ended	Year Ended
No.		30.09.2025	31.03.2025
		(unaudited)	(audited)
	ASSETS	(₹) in lacs	(₹) in lacs
1	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	10,299.60	6,578.66
	(b) Capital work-in-progress	- 1	3,317.11
	(c) Other Intangible Assets	-	-
	(d) Deferred Tax Assets (Net)	-	-
	(e) Financial Assets	22.58	20.36
	(i) Investments	22.58	20.50
	(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	7.410.97	8,158.39
	(a) Inventories	7,410.87	0,130.37
	(a) Financial Assets	5,725.16	4,782.38
	(i) Trade receivables (ii) Cash and Cash Equivalents	201.75	11.76
	(ii) Cash and Cash Equivalents (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	2,215.96	1,661.53
	(a) Equity Share Capital	12,552.45	9,414.12
***	(b) Other Equity	14,768.41	11,075.65
ш	Total Equity 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		
v	(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	379.85	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
	IUIAL EQUII I AND ERIBIDITIES (M. 1. 1. 1)	•	

Place : Jaitu Date: 12.11.2025

BATIL FRN-002b

By Order of the Board for AB Cotspin India Limited

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

Color				Daniel Bridge		I T-IV MI	1.1	
Control of the cont		1	***************************************	Quarter Ended	100,000	Half Year		Year Ended
Chi the base Chi			30.09.2025 (Un-Audited)	30,06,2025 (Un-Audited)	30.09.2024 (Un-Audited)	30.09.2023 (Tin-Audited)	30.09.2024 (Un-Audited)	31.03.2025
SATISTED			(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs
Second	INCOME Revenue From Operations		5 073 64	30 033 3	0 126 02	11 743 80	37 766 31	
Column	Other Income		4.84	0,009.00	6,133.82	5 77	12,380.03	19.718,62
Column C	Total Revenue (I+II)		5,078.68	66,699,9	8,179.88	11,748.67	15,470.86	30,091.09
Carrollong	EXPENSES							
Carroll Carr	Cost of Material Consumed		5,418.29	5,696.26	6,547.26	11,114.55	12,063.08	23.067.21
237 23 20 4 4 4 4 4 4 4 4 4	Changes in Inventory		(2,714.56)	(892.68)	165.50	(3,607.24)	102.09	(37.99)
277.03 20.76 22.857 46.05 44.06.05 46.12 10.05 1	Purchase of Stock in Trade		281.62	,	(0.00)	281.62	263.72	413.14
100 100	Employees Benefit Expenses		277.03	220.76	228.87	497.79	448.08	942.87
Column C	Finance Costs		267.41	219.45	228.41	486.86	496.12	1,039.50
Columbia	Depreciation and Amortisation Expens	ses	397.35	203.34	216.77	69:009	433.02	879.12
466.45 479.45 779.48.66 14778.59 144.23.45 739.48.66 14778.59 144.23.45 739.48.66 14778.59 147.28.95 1	Other Expenses		664.44	641.86	581.82	1,306.30	1,122.82	2,417.10
## 466.12 6,093.43 7,948.66 19,705.99 14,028.99 38,77 ## 466.42 \$76.65 231.23 1,002.98 541.94 1,136. ## 466.42 \$76.65 231.23 1,002.98 541.94 1,136. ## 466.42 \$76.65 231.23 1,002.98 541.94 1,136. ## 466.42 \$76.65 231.23 1,002.98 541.94 1,136. ## 466.42 \$76.65 231.23 1,002.98 541.94 1,136. ## 41.95 \$76.65 222 \$76.65 1,99	Total Fernanday		20.67	4.44		25.11		2.50
466.42 576.55 231.23 1,042.96 541.34 1,156 466.42 576.55 231.23 1,042.96 541.94 1,156 466.42 576.55 231.23 1,042.96 541.94 1,156 125.62 104.11 52.21 229.73 1,155.56 31.35 114.72 114.72 2.87 33.23 13.05 3.3 362.16 44.37 176.15 786.01 403.31 1,10 362.16 41.75 176.15 786.01 403.31 1,10 (2.19) 41.19 (2.28) 2.28 (0.23) 1,10 (2.19) 41.15 16.65 786.01 1,60 1,60 1.66 1.94 1.75 1,20 7.60 7.60 2.28 2.29 2.20 7.60 7.60 7.60 3.95.66 402.15 1.50 7.60 7.60 7.60 2.29 2.20 7.60 7.60 7.60 7.60	I otal Expenses (IV)		4,612.26	6,093.43	7,948.66	10,705.69	14,928.93	28,723.45
125.62 576.55 231.23 1,041.94 541.54 1,25.55	Profit/(Loss) Before Exceptional Ite	ems Tax (III-IV)	466.42	576.55	231.23	1,042.98	541.94	1.367.64
125.62 104.11 25.21 229.73 125.58 31.13 13.65	Exceptional Items				•			•
125.62 194.11 52.21 229.73 135.58 31.55.58 31.55.58 31.55.58 31.55.58 31.55.58 31.55.58 31.55.58 31.55.58 31.55.59	Profit/(Loss) Before Tax (V-VI)		466.42	576.55	231.23	1,042.98	541.94	1,367.64
125.02 104.11 22.21 229.73 125.58 31 31 31 31 31 31 31 3	=				;			
C126 54.49 2.87 33.23 13.05 2.5.06 262.97 138.64 3.5.06	Current Tax of prior period		79:07	104.11	52.21	229.73	125.58	315.76
194.37 158.60 55.08 262.97 138.63 138.63 156.18 15	Deferred Tax		(21.26)	54.49	2.87	33.23	13.05	26.77
362.05	Total Tax Expenses		104.37	158.60	55.08	262.97	138.63	346.39
362.05	Profit/(Loss) for the period (VII-VI		362.05	417.95	176.15	780.01	403.31	1,021.25
Carrol C	Net Profit Attributable to		20 000	100				
Carrollous Car	Non-Controlling Interest		50.20C		1/6.13	780.01	403.31	1,021.25
Carrollous Car	Other Comprehensive Income	to profit and Loss						
(2.19) 4.19 (20.52) 2.00 (7.60) (7.60	Net (Loss)/Gain on Fair Value of F	VOCI of Investments & Defined Benefit Plans	(2.60)	4.82	(22.80)	2.22	(8.44)	(3.77)
(2.19) 4.19 (20.52) 2.00 (7.60) (7.60	IIIAMIE I AN ELICA METONI	ı	0.41	(co.o)	07:7	(77:0)	0.84	(0.74)
359.86 422.15 155.63 782.01 395.71 1.00 1.66 1.91 1.74 ¢ AMITTAL AMITTAL ¢ AMITTAL AMITTA	Total Other Comprehensive Incom		(2.19)	4.19	(20.52)	2.00	(2.60)	(4.51)
359.86 422.15 155.63 782.01 395.71 1.01 1.66 1.91 1.71 3.57 3.92 1.66 1.91 1.71 3.57 3.92 8 BATHINDA CORPIN IN COLUMN STANCE OF THE BROTHER IN COLUMN STANC	Other Comprehensive Income aftri Owners of the Company	butable to	(2.19)	4.19	(20.52)	2.00	(2.60)	(4.51)
359.86 422.15 155.63 782.01 395.71 1.01 1.66 1.91 1.71 3.57 3.92 1.66 1.91 1.71 3.57 2.89 CARLOGOGOSTN SEPRINGLAND CONTROL OF THE BROTHER LINE LINE CORPIN INC. TO CONTROL OF THE BROTHER LINE LINE LINE CORPIN INC. DESCRIPTION OF THE BROTHER LINE LINE LINE LINE LINE LINE LINE LINE	Non-Controlling Interest		78 031	31 667	155.63		305	
359.86 422.15 155.63 772.01 395.71 1,01 1.66 1.91 1.71 3.57 3.92 1.66 1.91 1.71 3.57 2.89 RATHINDA CORPIN INC. CONSTRUCTION THE BROTHER INC. CONSTRUCTION TO DESCRIPTION T	Total Comprehensive Income sortic	ne Year (IX+X)	00,000	CTITAL	00.001	10.76/	1/.6%	1,010,74
1.66 1.91 1.71 3.57 3.92 1.66 1.91 1.71 3.57 3.92 2.89 By Order of the B FRN-002697N S FRN-002697N S CARB Cotspin India Lin Deepast (Managing Dire Of the B Deepast Deepast	Owners of the Company		359.86	422.15	155.63	782.01	395.71	1,016.74
1.66 1.91 1.71 3.57 3.52 1.66 1.99 1.71 3.57 3.52 2.89 MATHINDA Reversible Line Reversib		ue ₹ 10/- each)*	•	•	•	•	•	
1.66 1.99 1.71 3.57 3.52 1.66 1.99 1.71 3.57 2.89 P. Order of the B For AB Cospin India Lin CA COSPIN INDIA ** BATHINDA ** CA COSPIN INDIA ** CA CO	(For continuing operation)							
ANTITAL & BY Order of the B for AB Cotspin India Line Cotspin India Li	Basic Diluted		1.66	1.91	1.71	3.57	3.92	6.51
A BATHINDA STATE OF S								
BATHINDA COLOR STANDA COLOR STA	is not annualized for the Quarter & hal	My year ended of September 30, 2025	LIM	1		APIN IN		The state of the s
THE MAINTING AND THE PARTY OF T				/// \S\ \\X	10 A 2		/.	AB Cotspin India Limited
W W W SOZONO- WY A A A A A A A A A A A A A A A A A A	: Jaitu		1×C/	HINDA) L		SA+	10.*	Deepak Garg
	12.11.2025		HAR	NEOZOGO NEOZOGO		BA	<u>U1</u> /	(Managing Director)

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BATHINDA OF FRN-002697N

Regd. Office: Bathinda Road, Jaitu Distt Faridkot, Punjab-151202 CIN: L17111PB1997PLC020118, Email: info@abcotspin.in,

Website: www.abcotspin.co.in, Ph.: 01635-232670

	UN-AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR T		
	Particulars	Half Year End	ed
		30.09.2025	30.09.20
		(Un-audited)	(Un-audite
	TO SELECT ON THE OWN ONE A DETRIC A CYCLUTTIES	(₹) in lacs	(₹) in lac
<u>A</u>	CASH FLOW FROM OPEARTING ACTIVITIES	1,042.98	541.9
	Net Profit before tax	, in the second	
	Add:	600.69	433.0
	Depreciation/Amortisation	486.86	496.
	Interest Expenses	-	-
	Loss (Profit) on Sale of PPE and Investments		
	Less:	2,130.54	1,471.
	Operating (loss)/profit before Working Capital Changes		
	Movements in working capital :-	747.52	3.388.
	(Increase)/ Decrease in Inventories	(942.78)	1,097.
	(Increase)/ Decrease in Trade Receivables	(942.78)	(57.
	(Increase)/ Decrease in Other than Cash Bank Balances	1,215.61	(2,616.
	(Increase)/ Decrease in Other Current Assets	710.73	54.
	Increase/ (Decrease) in Trade Payables	(67.97)	(87.
	Increase/ (Decrease) in Other Current and Financial Liabilities	3,793.65	3,250.
	Operating (loss)/profit after Working Capital Changes	3,/93.05	3,230.
	(Increase)/ Decrease in Non- Current Security Deposits	-	435.
	(Increase)/ Decrease in Non- Current Prepaid Expenses	-	6.
	Cash Generated from Operations	3,793.65	3,692.
	Refund/(Payment) of Taxes (including TDS)	(40.09)	(12.
	Net Cash Flow from Operating Activities (A)	3,753.56	3,679.
В	CASH FLOW FROM INVESTMENT ACTIVITIES	-	
	Sale of Property, Plant and Equipment	-	26
	Sale of Long Term Investments		
	Purchase of Long Term Investments	(1,971.98)	(395
	Capital Advances against Purchase of PPE	(975.15)	(89
	Purchase of PPE	(2,947.13)	(458
C	Net Cash Flow from Investing Activities (B)	(=)/	•
	CASH FLOW FROM FINANCING ACTIVITIES	2,910.75	
	Add: Allotment of Shares Warrants (Part Payment in Bank)	(274.73)	(111
	Increase/(Decrease) of Long Term loan and borrowings	(2,769.50)	(2,609
	Increase/(Decrease) of Short Term loan and borrowings	(482.97)	(499
	Interest Paid	(482.97)	(433
	Net Cash Flow from Financing Activities ('C)	(616.45)	(3,219
	Net Increase in Cash and Cash Equivalents(A+B+C)	189.99	1
	Cash and Cash Equivalents (Opening Balance)	11.76	2
	Cash and Cash Equivalents (Opening Balance) Cash and Cash Equivalents (Closing Balance)	201.75	3
	Cash and cash equivalents consist of Balance with Bank.	201,75	

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

BATHINDA

FRN-002697N

FRED ACCO

Place : Jaitu Date: 12.11.2025 By Order of the Board for AB Cotspin India Limited

NOTES TO FINANCIAL RESULTS:

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. 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.

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.

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 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 the Company has converted 55,44,280 warrants into Equity Share on 7th April 2025. 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. 4

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 (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 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 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 P L Mittal & Co Chartered Accountant

FRN No.: 002697N

(Sat Dev Garg)

Partner

M. No.: 081553

UDIN: 250815538 PREPER 781

BATHINDA

FRN-00269

Place: Bathinda Date: 12.11.2025

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

	STANDALONE STATEMENT OF ASSETS & LIABLITIES AS AT SEPTEMPE	R 30, 2025	
S.	Particulars	Half Year	Year Ended
No.		Ended	
		30.09.2025	31.03.2025
	ACCEPTIC	(unaudited)	(audited)
_	ASSETS	(₹) in lacs	(₹) in lacs
1	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	10,299.60	6,578.66
	(b) Capital work-in-progress	- 1	3,317.11
	(c) Other Intangible Assets	-	-
	(d) Deferred Tax Assets (Net)	- 1	-
	(e) Financial Assets	23.58	21.36
	(i) Investments (ii) Loans	23.30	21.30
	(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
		10,702.07	
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
Ш	Total Equity	14,756.64	11,053.42
	LIABILITIES		
IV	NON-CURRENT LIABILITIES		
14	(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
			4
\mathbf{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	0.53 271.78	0.53
	(d) Current Tax Liability, Net	8,578.42	62.00
	TOTAL CURRENT LIABILITIES	8,3/8.44	10,462.11
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	30,394.72	28,816.46

Place : Jaitu Date: 12.11.2025 OTEPIN INDIA TOPIN THE PROPERTY OF THE PROPERT

By Order of the Board for AB Cotspin India Limited

A B COTSPIN INDIA LIMITED Regd. Office: Bathinda Road, Jaitu, Distt Faridkot Punjab-151202 CIN: L17111PB1997PLC020118, Email: Info@abcotspin.in,

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L	STATEMENT OF UN-AUDITED STANDA	DALONE FINANCIAL RES	LIONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMPER 30, 2025	& HALF YEAR ENDED	SEPTEMPER 30, 2025		
Ŗ.	Sr. Particulars		Quarter Ended		HalfYe	Half Year Ended	Year Ended
ģ		30.09.2025		30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Un-Audited)	ט	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	arrown	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs
-:		5,063.84	90.699'9	8,135.82	11,732.90	15,386.65	29,806.36
= =	Other income	4.70	0.91	44.06	5.61	15.470.86	30 079 78
		#C'000'C	0,009.57	0,11,7,00	11,130.111	one iller	0.000
2							
	Lost of Material Consumed Changes in Inventory	5,418.29	5,696.26	6,547.26	11,114.55	12,063.08	23,067.21
	Purchase of Stock in Trade	(281.62	(892.68)	(0.00)	(3,607.24)	263.72	413.14
	Employees Benefit Expenses	277.03	220.76	228.87	497.79	448.08	942.87
	Finance Costs Democration and Amortication Evnances	267.41	219.45	228.41	486.86	496.12	1,039.50
	Other Expenses	397.35	203.34	216.77	1 306 29	433.02	241651
	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
>	Profit/Iless) Before Exceptional Items Tax (III-IV)	472.96	580.48	230.48	1.053.44	541.19	1.345.42
5							
7	Profit/(Loss) Before Tax (V-VI)	472.96	580.48	230.48	1,053.44	541.19	1,345.42
5	VIII Tax expenses:	8					
	Current Tax Current Tax of mior neriod	125.62	104.11	52.21	229.73	125.58	315.76
	Deferred Tax	(21.26)	54.49	2.87	33.23	13.05	26.77
	Total Tax Expenses	104.37	158.60	25.08	262.97	138.62	346.39
×	Profit // need for the narical (VII.VIII)	368.59	421.88	175.40	740.47	402 57	999.03
5		60000	00174	04.671	(406)	/6:704	375,03
×	Other Comprehensive income :-teems that will not be re-classified to profit and Loss Net (Loss)/Gain on Fair Value of FVOC! of Investments & Defined Benefit Plans						
	Income Tax Effect thereon	(2.60)	4.82 (0.63)	(22.80)	2.22 (0.22)	(8.44) 0.84	(3.77)
X	Total Other Comprehensive Income	(2.19)	4.19	(20.52)	2.00	(2.60)	(4.51)
			30,75				
₹	(DX+XI)	366.40	426.08	154.88	792.47	394.97	994.52
IIX	3 2 5	\$,	,			
	Basic Diluted	1.69	1.93	1.70	3.61	3.91	9.39
П							

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





Deepak Garg (Managing Director) DIN: 00843929 By Order of the Board for AB Cotspin India Limited

Place : Jaitu Date: 12.11.2025

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

	Particulars	Half Year En	ded
		30.09.2025	30.09.20
		(Unaudited)	(Unaudite
Α	CASH FLOW FROM OPEARTING ACTIVITIES	(₹) in lacs	(₹) in lac
	Net Profit before tax	1,053.44	541.1
	Add:	-	-
	Depreciation/Amortisation	600.69	433.0
	Interest Expenses	486.86	496.
	Loss (Profit) on Sale of PPE and Investments	-	-
	Less:		
	Operating (loss)/profit before Working Capital Changes	2,140.99	1,470
	Movements in working capital :-		
	(Increase)/ Decrease in Inventories	747.52	3,388.
	(Increase)/ Decrease in Trade Receivables	(942.78)	1,097.
	(Increase)/ Decrease in Other than Cash Bank Balances	-	(57.
	(Increase)/ Decrease in Other Current Assets	1,215.55	(2,616.
	Increase/ (Decrease) in Trade Payables	710.73	54.
	Increase/ (Decrease) in Other Current and Financial Liabilities	(67.97)	(87.
	Operating (loss)/profit after Working Capital Changes	3,804.05	3,249.
	(Increase)/ Decrease in Non- Current Security Deposits		435.
	(Increase)/ Decrease in Non- Current Prepaid Expenses	-	6.
	Cash Generated from Operations	3.804.05	3,691.
	Refund/(Payment) of Taxes (including TDS)	(40.09)	(12.
	Net Cash Flow from Operating Activities (A)	3,763.96	3,679.
В	CASH FLOW FROM INVESTMENT ACTIVITIES		
В	Sale of Property, Plant and Equipment	-	-
	Sale of Long Term Investments	-	26.
	Purchase of Long Term Investments	-	(1.
	Capital Advances against Purchase of PPE	(1,971.98)	(395.
	Purchase of PPE	(975.15)	(89.
C	Net Cash Flow from Investing Activities (B)	(2,947.13)	(459.
	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.
	Increase/(Decrease) of Short Term loan and borrowings	(2,769.50)	(2,609.
	Interest Paid	(482.97)	(499.
	Net Cash Flow from Financing Activities ('C)	(616.45)	(3,219.
	Net Increase in Cash and Cash Equivalents(A+B+C)	200.38	(0.5
	Cash and Cash Equivalents (Opening Balance)	0.30	2.
	Cash and Cash Equivalents (Closing Balance)	200.68	1.3
	Cash and cash equivalents consist of Balance with Bank.	200.68	1.
			1.

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

BATHINDA

FRN-002697N

Place : Jaitu Date: 12.11.2025 COT SPIN INOTALIA

By Order of the Board for AB Cotspin India Limited

NOTES TO FINANCIAL RESULTS:

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.

Standards ('Ind AS'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the The above standalone financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting 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.

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 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/ 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.

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 neting 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.



