

February 14, 2025

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

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

**Subject: Integrated Filing (financials) for the quarter and nine months ended on December 31, 2024**

**Dear Sir/Madam,**

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with NSE Circular No. NSE/CML/2025/02 dated January 2, 2025, please find attached herewith the Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

This disclosure will also be available on Company's website viz. [www.abcotspin.co.in](http://www.abcotspin.co.in)

You are requested to kindly take the same on your record.

Yours Faithfully,

**For A B Cotspin India Limited**

**Kannu Sharma**  
**Company Secretary & Compliance Officer**

**Encl: As Above**

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## **A B COTSPIN INDIA LIMITED**

**CIN: L17111PB1997PLC020118, Registered Address: NH-54, Goniana Road, Near Lake-3  
Bathinda, Punjab-151001, Factory Address: Bathinda Road, Jaitu, Faridkot, Punjab-151202,  
Website: [www.abcotspin.co.in](http://www.abcotspin.co.in), Email: [info@abcotspin.in](mailto: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, 2024 of AB COTSPIN INDIA LIMITED, Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended**

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

1. We have reviewed the accompanying statement of Unaudited Financial Results of **AB COTSPIN INDIA LIMITED** ('the company'), for the Quarter and Nine Months Ended December 31, 2024 (the 'Statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations')
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion On the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This Standards requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act, 2013 as amended, read. with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner, which is to be disclosed, or that it contains any material misstatement.

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

(Sourabh Goyal)  
Partner  
M. No.: 529363  
UDIN: 25529363BMULDO8919  
Place: Bathinda  
Date: 14/02/2025

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Date: 2025.02.14  
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<b>STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED DECEMBER 31, 2024</b>							
Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
		(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs
	<b>INCOME</b>						
I	Revenue From Operations	5,924.35	8,135.82	6,852.99	21,311.00	17,954.52	25,576.55
II	Other Income	17.26	44.06	2.15	101.47	29.51	120.23
III	<b>Total Revenue (I+II)</b>	<b>5,941.61</b>	<b>8,179.88</b>	<b>6,855.14</b>	<b>21,412.47</b>	<b>17,984.03</b>	<b>25,696.78</b>
	<b>EXPENSES</b>						
IV	Cost of Material Consumed	6,001.74	6,547.26	6,665.29	18,064.82	15,559.49	18,628.22
	Changes in Inventory	(1,784.41)	165.50	(1,497.59)	(1,682.32)	(2,162.86)	(499.36)
	Purchase of Stock in Trade	-	-	-	263.71	172.69	1,412.37
	Employees Benefit Expenses	234.67	228.87	274.69	682.75	775.82	1,030.60
	Finance Costs	232.71	228.41	243.53	728.83	653.38	934.12
	Depreciation and Amortisation Expenses	204.17	216.78	249.94	637.19	734.25	984.79
	Other Expenses	583.80	561.59	586.17	1,706.37	1,653.67	2,349.27
	CSR Expense	-	1.00	-	1.00	-	12.00
	<b>Total Expenses (IV)</b>	<b>5,472.68</b>	<b>7,949.41</b>	<b>6,522.03</b>	<b>20,402.35</b>	<b>17,386.44</b>	<b>24,852.01</b>
V	<b>Profit/(Loss) Before Exceptional Items Tax (III-IV)</b>	<b>468.93</b>	<b>230.47</b>	<b>333.11</b>	<b>1,010.12</b>	<b>597.59</b>	<b>844.77</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) Before Tax (V-VI)</b>	<b>468.93</b>	<b>230.47</b>	<b>333.11</b>	<b>1,010.12</b>	<b>597.59</b>	<b>844.77</b>
VIII	<b>Tax expenses:</b>						
	Current Tax	109.44	52.21	79.48	235.02	127.76	186.19
	Current Tax of prior period	3.87	-	-	3.87	-	-
	Deferred Tax	(52.46)	2.87	(28.87)	(39.41)	(10.58)	(11.26)
	<b>Total Tax Expenses</b>	<b>60.85</b>	<b>55.08</b>	<b>50.61</b>	<b>199.48</b>	<b>117.18</b>	<b>174.93</b>
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>408.08</b>	<b>175.39</b>	<b>282.50</b>	<b>810.64</b>	<b>480.41</b>	<b>669.84</b>
X	<b>Other Comprehensive Income</b>						
	<b>-Items that will not be re-classified to profit and Loss</b>						
	Net (Loss)/Gain on Fair Value of FVOCI of Investments & Defined Benefit Plans	(2.89)	(22.80)	(220.13)	(11.33)	(146.50)	(122.25)
	Income Tax Effect thereon	0.29	2.28	32.74	1.13	14.21	11.64
XI	<b>Total Other Comprehensive Income</b>	<b>(2.60)</b>	<b>(20.52)</b>	<b>(187.39)</b>	<b>(10.20)</b>	<b>(132.29)</b>	<b>(110.61)</b>
XII	<b>Total Comprehensive Income for the Year (IX+X)</b>	<b>405.48</b>	<b>154.87</b>	<b>95.11</b>	<b>800.44</b>	<b>348.12</b>	<b>559.23</b>
XIII	<b>Earnings per equity share (Par value ₹ 10/- each)*</b>						
	<b>(For continuing operation)</b>						
	Basic	3.96	1.70	2.74	7.88	4.67	6.51
	Diluted	2.93	1.26	2.03	5.81	3.44	4.80

\*EPS is not annualized for Quarter and nine months ended December 31, 2024

By Order of the Board  
for A B Cotspin India Limited

**DEEPAK  
GARG**

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

Place :Bathinda  
Date: 14.02.2025

## NOTES TO FINANCIAL RESULTS:

1 The financial results of A B Cotspin India Limited ("the Company") for the Quarterly and Nine Months Ended December 31, 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th Feb, 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 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 31,2024 are the balancing figures between audited figures in respect of the Nine Months Period ended December 31,2024 and the unaudited figures in respect of half-year ended September 30,2024.

6 Actuarial Valuation of Gratuity as on 31 December, 2024 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.

**DEEPAK** Digitally signed  
by DEEPAK GARG  
**GARG** Date: 2025.02.14  
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**Independent Auditor's Review Report on Unaudited Consolidated Financial Results for the Quarter and Nine Months Ended December 31, 2024 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 and Nine Months Ended December 31, 2024 (the 'Statement') attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, as amended (the 'Listing Regulations')
2. The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Statement has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion On the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410 Review of Interim Financial Information performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. This Standards requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matter, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement Includes the results of following entities: -

Holding Company: -  
AB COTSPIN INDIA LIMITED

Subsidiaries: -  
KKML WELFARE FOUNDATION



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

(Sourabh Goyal)  
Partner  
M. No.: 529363  
UDIN: 25529363BMULDP8630

**SOURABH GOYAL** Digitally signed  
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Date: 2025.02.14  
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Place: Bathinda  
Date: 14/02/2025

**STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED  
DECEMBER 31, 2024**

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
		(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Un-Audited)	(Audited)
	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	
	<b>INCOME</b>						
I	Revenue From Operations	5,924.35	8,135.82	6,852.99	21,311.00	17,954.52	25,576.55
II	Other Income	17.26	44.06	2.15	101.47	29.51	120.23
III	<b>Total Revenue (I+II)</b>	<b>5,941.61</b>	<b>8,179.88</b>	<b>6,855.14</b>	<b>21,412.47</b>	<b>17,984.03</b>	<b>25,696.78</b>
	<b>EXPENSES</b>						
IV	Cost of Material Consumed	6,001.74	6,547.26	6,665.29	18,064.82	15,559.49	18,628.22
	Changes in Inventory	(1,784.41)	165.50	(1,497.59)	(1,682.32)	(2,162.86)	(499.36)
	Purchase of Stock in Trade	-	-	-	263.71	172.69	1,412.37
	Employees Benefit Expenses	234.67	228.87	274.69	682.75	775.82	1,030.60
	Finance Costs	232.71	228.41	243.53	728.83	653.38	934.12
	Depreciation and Amortisation Expenses	204.17	216.78	249.94	637.19	734.25	984.79
	Other Expenses	584.06	561.84	586.17	1,706.63	1,653.67	2,349.27
	CSR Expense	0.50	-	-	1.50	-	12.00
	<b>Total Expenses (IV)</b>	<b>5,473.44</b>	<b>7,948.66</b>	<b>6,522.03</b>	<b>20,403.11</b>	<b>17,386.44</b>	<b>24,852.01</b>
V	<b>Profit/(Loss) Before Exceptional Items Tax (III-IV)</b>	<b>468.17</b>	<b>231.22</b>	<b>333.11</b>	<b>1,009.36</b>	<b>597.59</b>	<b>844.77</b>
VI	Exceptional Items	-	-	-	-	-	-
VII	<b>Profit/(Loss) Before Tax (V-VI)</b>	<b>468.17</b>	<b>231.22</b>	<b>333.11</b>	<b>1,009.36</b>	<b>597.59</b>	<b>844.77</b>
VIII	<b>Tax expenses:</b>						
	Current Tax	109.44	52.21	79.48	235.02	127.76	186.19
	Current Tax of prior period	3.87	-	-	3.87	-	-
	Deferred Tax	(52.46)	2.87	(28.87)	(39.41)	(10.58)	(11.26)
	<b>Total Tax Expenses</b>	<b>60.85</b>	<b>55.08</b>	<b>50.61</b>	<b>199.48</b>	<b>117.18</b>	<b>174.93</b>
IX	<b>Profit/(Loss) for the period (VII-VIII)</b>	<b>407.32</b>	<b>176.14</b>	<b>282.50</b>	<b>809.88</b>	<b>480.41</b>	<b>669.84</b>
	<b>Net Profit Attributable to</b>						
	Owners of the Company	407.32	176.14	282.50	809.88	480.41	669.84
	Non-Controlling Interest	-	-	-	-	-	-
X	<b>Other Comprehensive Income</b>						
	<b>:-Items that will not be re-classified to profit and Loss</b>						
	Net (Loss)/Gain on Fair Value of FVOCI of Investments & Defined Benefit Plans	(2.89)	(22.80)	(220.13)	(11.33)	(146.50)	(122.25)
	Income Tax Effect thereon	0.29	2.28	32.74	1.13	14.21	11.64
XI	<b>Total Other Comprehensive Income</b>	<b>(2.60)</b>	<b>(20.52)</b>	<b>(187.39)</b>	<b>(10.20)</b>	<b>(132.29)</b>	<b>(110.61)</b>
	<b>Other Comprehensive Income attributable to</b>						
	Owners of the Company	(2.60)	(20.52)	(187.39)	(10.20)	(132.29)	(110.61)
	Non-Controlling Interest	-	-	-	-	-	-
XII	<b>Total Comprehensive Income for the Year (IX+X)</b>	<b>404.72</b>	<b>155.62</b>	<b>95.11</b>	<b>799.68</b>	<b>348.12</b>	<b>559.23</b>
	<b>Total Comprehensive Income attributable to</b>						
	Owners of the Company	404.72	155.62	95.11	799.68	348.12	559.23
	Non-Controlling Interest	-	-	-	-	-	-
XIII	<b>Earnings per equity share (Par value ₹ 10/- each)* (For continuing operation)</b>						
	Basic	3.96	1.71	2.74	7.87	4.67	6.51
	Diluted	2.92	1.26	2.03	5.81	3.44	4.80

\*EPS is not annualized for Quarter and nine months ended December 31, 2024

By Order of the Board  
for A B Cotspin India Limited

**DEEPAK** Digitally signed by  
**GARG** DEEPAK GARG  
Date: 2025.02.14  
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**Deepak Garg**  
(Managing Director)  
DIN: 00843929

Place :Bathinda  
Date: 14.02.2025

## NOTES TO CONSOLIDATED FINANCIAL RESULTS:

1 The Consolidated financial results of A B Cotspin India Limited ("the Company") for the Quarterly and Nine Months Ended December 31, 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th Feb, 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 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 31,2024 are the balancing figures between audited figures in respect of the Nine Months Period ended December 31,2024 and the unaudited figures in respect of half-year ended September 30,2024.

6 Actuarial Valuation of Gratuity as on 31 December, 2024 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.

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**B. Statement on deviation or variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement etc. - Not Applicable**

**C. Format for disclosing outstanding default on loans and debt securities - Not Applicable**

**D. Format for disclosure of Related Party Transactions (applicable only for half yearly filings i.e., 2nd and 4th quarter) - Not Applicable**

**E. Statement on Impact of Audit Qualifications (For Audit Report with Modified Opinion) Submitted along-with Annual Audited Financial Results (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - Not Applicable**

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## **A B COTSPIN INDIA LIMITED**

**CIN: L17111PB1997PLC020118, Registered Address: NH-54, Goniana Road, Near Lake-3  
Bathinda, Punjab-151001, Factory Address: Bathinda Road, Jaitu, Faridkot, Punjab-151202,  
Website: [www.abcotspin.co.in](http://www.abcotspin.co.in), Email: [info@abcotspin.in](mailto:info@abcotspin.in), Ph.: 01635-232670**

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