

November 13, 2024

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: Outcome of Board Meeting held on November 13, 2024

Dear Sir/Mam,

We wish to inform you that the Board of Directors in their Meeting held today i.e. November 13, 2024 has, inter alia, considered and approved the Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report of the Company for the half year ended September 30, 2024.

Pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed Unaudited Standalone and Consolidated Financial Results along with Limited Review Report for the half year ended September 30, 2024.

The said meeting of the Board of Directors commenced at 3:00 PM and concluded at 4:10 PM.

The copies of the said results will also be available on the website of the Company at 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

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, Email: info@abcotspin.in, Ph.: 1635232670**

Independent Auditor's Limited Review Report on 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 Half Year ended 30th September 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 Accounting Standard 25, "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 Standard 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. The accompanying statement includes unaudited interim financial results and other financial information in respect of one subsidiary, whose interim financial results/information reflects total assets of Rs. 1.75 lakhs as at September 30, 2024, total revenues of Rs. 1.00 Lakh, total (loss) after tax of Rs. 0.74 Lakh, total comprehensive income of Rs. -0.26 lakhs for the half year ended September 30, 2024, and net cash outflows of Rs. 0.26 lakhs as at September 30, 2024, which have been reviewed by us.



6. 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 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: 24529363BKEPIR4832



Place: Bathinda
Date: 13/11/2024

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2024

S. No.	Particulars	Half Year Ended	Year Ended	
		30.09.2024	31.03.2024	31.03.2023
		(unaudited)	(audited)	(audited)
		(₹) in lacs	(₹) in lacs	(₹) in lacs
	ASSETS			
I	NON-CURRENT ASSETS			
	(a) Property, Plant and Equipment	6,864.93	7,208.11	7,733.92
	(b) Capital work-in-progress	-	-	-
	(c) Other Intangible Assets	-	-	-
	(d) Deferred Tax Assets (Net)	-	-	-
	(e) Financial Assets			
	(i) Investments	62.81	96.19	439.21
	(ii) Other Financial Assets	188.73	623.76	123.76
	(f) Other Non Current assets	396.73	8.26	13.07
	TOTAL NON CURRENT ASSETS	7,513.21	7,936.32	8,309.96
II	CURRENT ASSETS			
	(a) Inventories	3,094.94	6,483.29	4,356.06
	(a) Financial Assets			
	(i) Trade receivables	2,719.01	3,816.20	1,346.11
	(ii) Cash and Cash Equivalents	3.52	2.33	10.30
	(iii) Bank Balances Other than Cash and Cash Equivalents	60.49	2.93	58.40
	(iv) Loans	865.73	865.73	-
	(v) Other Financial Assets	-	-	-
	(c) Other Current Assets	3,314.18	697.98	862.86
	TOTAL CURRENT ASSETS	10,057.87	11,868.46	6,633.73
	TOTAL ASSETS (I+II)	17,571.07	19,804.78	14,943.69
	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share Capital	1,048.82	1,048.82	1,048.82
	(b) Other Equity	6,194.36	5,797.55	3,209.02
III	Total Equity	7,243.18	6,846.37	4,257.84
	Total Equity attributable to owners of Holding company	7,243.18	6,846.37	4,257.84
	Total Equity attributable to Non- Controlling Interests	-	-	-
	LIABILITIES			
IV	NON-CURRENT LIABILITIES			
	(a) Financial Liabilities			
	(i) Borrowings	4,388.21	4,499.81	5,294.76
	(ia) Lease Liabilities	-	-	-
	(ii) Other Financial Liabilities	-	-	-
	(b) Other Non-Current Liabilities	-	-	-
	(c) Provisions	36.51	36.51	19.98
	(d) Deferred Tax Liabilities (Net)	222.57	210.37	233.27
	TOTAL NON- CURRENT LIABILITIES	4,647.29	4,746.69	5,548.01
V	CURRENT LIABILITIES			
	(a) Financial Liabilities			
	(i) Borrowings	5,057.81	7,666.94	4,514.56
	(ia) Lease Liabilities	-	-	-
	(ii) Trade Payables			
	Dues to micro and small enterprises	-	25.36	-
	Dues to others	135.49	55.26	142.62
	(ii) Other Financial Liabilities	25.35	28.24	30.12
	(b) Other Current Liabilities	348.50	435.52	450.26
	(c) Provisions	113.46	0.40	0.27
	TOTAL CURRENT LIABILITIES	5,680.61	8,211.72	5,137.84
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	17,571.07	19,804.78	14,943.69

Place :Bathinda
 Date: 13.11.2024



By Order of the Board
 for AB Cotspin India Limited



Deepak Garg
 Deepak Garg
 (Managing Director)
 DIN: 00843929

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024						
Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
		(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs
	INCOME					
I	Revenue From Operations	15,387	14,475.02	11,101.53	25,576.55	16,910.01
II	Other Income	84.21	92.87	27.36	120.23	55.75
III	Total Revenue (I+II)	15,470.86	14,567.89	11,128.89	25,696.78	16,965.76
	EXPENSES					
IV	Cost of Material Consumed	12,063.08	9,734.02	8,894.20	18,628.22	14,364.06
	Changes in Inventory	102.09	165.90	(665.27)	(499.36)	(639.66)
	Purchase of Stock in Trade	263.72	1,239.67	172.69	1,412.37	-
	Employees Benefit Expenses	448.08	529.47	501.13	1,030.60	743.86
	Finance Costs	496.12	524.27	409.85	934.12	349.94
	Depreciation and Amortisation Expenses	433.02	500.49	484.31	984.79	492.43
	Other Expenses	1,122.82	1,281.77	1,067.50	2,349.27	1,387.24
	CSR Expense	-	12.00	-	12.00	10.60
	Total Expenses (IV)	14,928.93	13,987.59	10,864.41	24,852.01	16,708.47
V	Profit/(Loss) Before Exceptional Items Tax (III-IV)	541.94	580.30	264.47	844.77	257.29
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) Before Tax (V-VI)	541.94	580.30	264.47	844.77	257.29
VIII	Tax expenses:					
	Current Tax	125.58	137.91	48.28	186.19	5.63
	Current Tax of prior period	-	-	-	-	7.14
	Deferred Tax	13.05	(29.55)	18.29	(11.26)	51.22
	Total Tax Expenses	138.63	108.36	66.57	174.93	63.98
IX	Profit/(Loss) for the period (VII-VIII)	403.31	471.94	197.91	669.84	193.30
	Net Profit Attributable to					
	Owners of the Company	403.31	471.94	197.91	669.84	193.30
	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	(8.44)	(195.88)	73.63	(122.25)	250.94
	Income Tax Effect thereon	0.84	30.17	(18.53)	11.64	(63.16)
	Total Other Comprehensive Income	(7.60)	(165.71)	55.10	(110.61)	187.78
XI	Other Comprehensive Income attributable to					
	Owners of the Company	(7.60)	(165.71)	55.10	(110.61)	187.78
	Non-Controlling Interest	-	-	-	-	-
XII	Total Comprehensive Income for the Year (IX+X)	395.71	306.22	253.00	559.23	381.08
	Total Comprehensive Income attributable to					
	Owners of the Company	395.71	306.22	253.00	559.23	381.08
	Non-Controlling Interest	-	-	-	-	-
XIII	Earnings per equity share (Par value ₹ 10/- each)*					
	(For continuing operation)					
	Basic	3.92	4.59	1.92	6.51	1.88
	Diluted	2.89	3.38	1.92	4.80	1.88

*EPS is not annualized for the half year ended of September 30, 2024

By Order of the Board
for AB Cotspin India Limited

Place :Bathinda
Date: 13.11.2024



(Signature)

Deepak Garg
(Managing Director)
DIN: 00843929



A B COTSPIN INDIA LIMITED
Regd. Office : NH-54, Goniana Road, Near Lake-3 Bathinda, Punjab-151001
CIN: L17111PB1997PLC020118, Email: info@abcotspin.in,
Website: www.abcotspin.co.in, Ph.: 01635-232670

UN-AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30,2024				
	Particulars	Half Year Ended	Year Ended	
		30.09.2024 (Un-audited) (₹) in lacs	31.03.2024 (audited) (₹) in lacs	31.03.2023 (audited) (₹) in lacs
A	CASH FLOW FROM OPEARTING ACTIVITIES			
	Net Profit before tax	541.94	844.77	257.29
	Add:	-	-	-
	Prior Period Errors	-	-	(5.69)
	Depreciation/Amortisation	433.02	984.79	492.43
	Provision for Gratuity	-	20.51	14.39
	Interest Expenses	496.12	934.12	349.94
	Loss (Profit) on sale of Fixed Assets/ Long Term Investments	-	-	-
	Less:			
	Operating (loss)/profit before Working Capital Changes	1,471.08	2,784.20	1,108.37
	Movements in working capital :-			
	(Increase)/ Decrease in Inventories	3,388.35	(2,127.24)	(2,514.52)
	(Increase)/ Decrease in Trade Receivables	1,097.19	(2,470.09)	(542.11)
	(Increase)/ Decrease in Other than Cash Bank Balances	(57.56)	55.47	694.56
	(Increase)/ Decrease in Other Current Assets	(2,616.20)	120.37	(426.40)
	(Increase)/ Decrease in Loan	-	(865.73)	-
	Increase/ (Decrease) in Trade Payables	54.88	(62.02)	(88.84)
	Increase/ (Decrease) in Other Current Liabilities	(87.02)	(14.74)	(483.03)
	Operating (loss)/profit after Working Capital Changes	3,250.72	(2,579.77)	(2,251.97)
	(Increase)/ Decrease in Non- Current Security Deposits	435.03	(500.00)	(21.55)
	(Increase)/ Decrease in Non- Current Prepaid Expenses	6.69	2.99	(7.02)
	(Increase)/ Decrease in Non- Current Term Deposite	-	(1.57)	-
	(Increase)/ Decrease in Non- Current Earmarked Deposits with Bank	-	1.65	(0.61)
	Refund/(Payment) of Taxes (including TDS)	(12.52)	(141.69)	(89.10)
	Cash Generated from Operations	3,679.92	(3,218.38)	(2,370.24)
	Net Cash Flow from Operating Activities (A)	3,679.92	(3,218.38)	(2,370.24)
B	CASH FLOW FROM INVESTMENT ACTIVITIES			
	Sale of Property, Plant and Equipment	-	-	-
	Sale of Long Term Investments	26.03	143.31	-
	Amount spent on Capital WIP	-	-	-
	Purchase of Long Term Investments	-	(2.09)	(211.66)
	Capital Advances against Purchase of Fixed Assets	(395.17)	-	-
	Purchase of Fixed Assets	(89.84)	(457.24)	(3,903.77)
C	Net Cash Flow from Investing Activities (B)	(458.98)	(316.02)	(4,115.43)
	CASH FLOW FROM FINANCING ACTIVITIES			
	Add: Allotment of Shares Warrants (Part Payment in Bank)	-	2,105.00	-
	Increase/(Decrease) of Long Term loan and borrowings	(111.61)	(794.94)	3,039.44
	Increase/(Decrease) of Short Term loan and borrowings	(2,609.13)	3,152.39	3,714.50
	Interest Paid	(499.01)	(936.01)	(323.91)
	Net Cash Flow from Financing Activities (C)	(3,219.76)	3,526.43	6,430.03
	Net Increase in Cash and Cash Equivalents(A+B+C)	1.19	(7.97)	(55.64)
	Cash and Cash Equivalents (Opening Balance)	2.33	10.30	65.94
	Cash and Cash Equivalents (Closing Balance)	3.52	2.33	10.30
	Cash and cash equivalents consist of Balance with Bank.	3.52	2.33	10.30

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

Place :Bathinda
Date: 13.11.2024



By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

NOTES TO FINANCIAL RESULTS:

- 1 The Half Yearly Consolidated financial results of A B Cotspin India Limited ("the Company") for the half year ended 30 September 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2024.
- 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 full under the Cotton ginning and netting business which is considered to be the only reportable segment by the management.
- 5 The figures of the Half Year ended March 31, 2024 are the balancing figures between audited figures in respect of the Year ended March 31, 2024 and the unaudited figures in respect of half-year ended September 30, 2023.
- 6 Actuarial Valuation of Gratuity as on 30 September, 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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Independent Auditor's Limited Review Report on 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 Financial Results of **AB COTSPIN INDIA LIMITED** ('the company'), for the Half Year ended 30th September 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 Accounting Standard 25, "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 Standard 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 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: 24529363BKEPIQ4662



Place: Bathinda

Date: 13/11/2024

STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT SEPTEMBER 30, 2024				
S. No.	Particulars	Half Year Ended	Year Ended	
		30.09.2024 (unaudited) (₹) in lacs	31.03.2024 (audited) (₹) in lacs	31.03.2023 (audited) (₹) in lacs
	ASSETS			
I	NON-CURRENT ASSETS			
	(a) Property, Plant and Equipment	6,864.93	7,208.11	7,733.92
	(b) Capital work-in-progress	-	-	-
	(c) Other Intangible Assets	-	-	-
	(d) Deferred Tax Assets (Net)	-	-	-
	(e) Financial Assets			
	(i) Investments	63.81	96.19	439.21
	(ii) Other Financial Assets	188.73	623.76	123.76
	(f) Other Non Current assets	396.73	8.26	13.07
	TOTAL NON CURRENT ASSETS	7,514.21	7,936.32	8,309.96
II	CURRENT ASSETS			
	(a) Inventories	3,094.94	6,483.29	4,356.06
	(a) Financial Assets			
	(i) Trade receivables	2,719.01	3,816.20	1,346.11
	(ii) Cash and Cash Equivalents	1.77	2.33	10.30
	(iii) Bank Balances Other than Cash and Cash Equivalents	60.49	2.93	58.40
	(iv) Loans	865.73	865.73	-
	(v) Other Financial Assets	-	-	-
	(c) Other Current Assets	3,314.18	697.98	862.86
	TOTAL CURRENT ASSETS	10,056.12	11,868.46	6,633.73
	TOTAL ASSETS (I+II)	17,570.33	19,804.78	14,943.69
	EQUITY AND LIABILITIES			
	EQUITY			
	(a) Equity Share Capital	1,048.82	1,048.82	1,048.82
	(b) Other Equity	6,193.62	5,797.55	3,209.02
III	Total Equity	7,242.44	6,846.37	4,257.84
	LIABILITIES			
IV	NON-CURRENT LIABILITIES			
	(a) Financial Liabilities			
	(i) Borrowings	4,388.21	4,499.81	5,294.76
	(ia) Lease Liabilities	-	-	-
	(ii) Other Financial Liabilities	-	-	-
	(b) Other Non-Current Liabilities	-	-	-
	(c) Provisions	36.51	36.51	19.98
	(d) Deferred Tax Liabilities (Net)	222.57	210.37	233.27
	TOTAL NON- CURRENT LIABILITIES	4,647.29	4,746.69	5,548.01
V	CURRENT LIABILITIES			
	(a) Financial Liabilities			
	(i) Borrowings	5,057.81	7,666.94	4,514.56
	(ia) Lease Liabilities	-	-	-
	(ii) Trade Payables			
	Dues to micro and small enterprises	-	25.36	-
	Dues to others	135.49	55.26	142.62
	(ii) Other Financial Liabilities	25.35	28.24	30.12
	(b) Other Current Liabilities	348.50	435.52	450.26
	(c) Provisions	113.46	0.40	0.27
	TOTAL CURRENT LIABILITIES	5,680.61	8,211.72	5,137.84
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	17,570.33	19,804.78	14,943.69

Place :Bathinda
 Date: 13.11.2024



By Order of the Board
 for AB Cotspin India Limited



Deepak Garg
 Deepak Garg
 (Managing Director)
 DIN: 00843929

STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	Half Year Ended			Year Ended	
		30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
		(Un-Audited)	(Audited)	(Un-Audited)	(Audited)	(Audited)
	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	
	INCOME					
I	Revenue From Operations	15,387	14,475.02	11,101.53	25,576.55	16,910.01
II	Other Income	84.21	92.87	27.36	120.23	55.75
III	Total Revenue (I+II)	15,470.86	14,567.89	11,128.89	25,696.78	16,965.76
	EXPENSES					
IV	Cost of Material Consumed	12,063.08	9,734.02	8,894.20	18,628.22	14,364.06
	Changes in Inventory	102.09	165.90	(665.27)	(499.36)	(639.66)
	Purchase of Stock in Trade	263.72	1,239.67	172.69	1,412.37	-
	Employees Benefit Expenses	448.08	529.47	501.13	1,030.60	743.86
	Finance Costs	496.12	524.27	409.85	934.12	349.94
	Depreciation and Amortisation Expenses	433.02	500.49	484.31	984.79	492.43
	Other Expenses	1,122.57	1,281.77	1,067.50	2,349.27	1,387.24
	CSR Expense	1.00	12.00	-	12.00	10.60
	Total Expenses (IV)	14,929.67	13,987.59	10,864.41	24,852.01	16,708.47
V	Profit/(Loss) Before Exceptional Items Tax (III-IV)	541.19	580.30	264.47	844.77	257.29
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) Before Tax (V-VI)	541.19	580.30	264.47	844.77	257.29
VIII	Tax expenses:					
	Current Tax	125.58	137.91	48.28	186.19	5.63
	Current Tax of prior period	-	-	-	-	7.14
	Deferred Tax	13.05	(29.55)	18.29	(11.26)	51.22
	Total Tax Expenses	138.63	108.36	66.57	174.93	63.98
IX	Profit/(Loss) for the period (VII-VIII)	402.56	471.94	197.91	669.84	193.30
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	(8.44)	(195.88)	73.63	(122.25)	250.94
	Income Tax Effect thereon	0.84	30.17	(18.53)	11.64	(63.16)
XI	Total Other Comprehensive Income	(7.60)	(165.71)	55.10	(110.61)	187.78
XII	Total Comprehensive Income for the Year (IX+X)	394.96	306.22	253.00	559.23	381.08
XIII	Earnings per equity share (Par value ₹ 10/- each)*					
	(For continuing operation)					
	Basic	3.91	4.59	1.92	6.51	1.88
	Diluted	2.89	3.38	1.92	4.80	1.88

*EPS is not annualized for the half year ended of September 30, 2024

By Order of the Board
for AB Cotspin India Limited

Place :Bathinda
Date: 13.11.2024



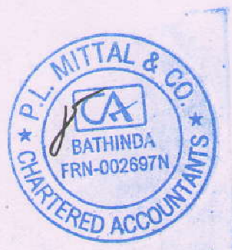
Deepak Garg

Deepak Garg
(Managing Director)
DIN: 00843929

A B COTSPIN INDIA LIMITED
Regd. Office : NH-54, Goniana Road, Near Lake-3 Bathinda, Punjab-151001
CIN: L17111PB1997PLC020118, Email: info@abcotspin.in,
Website: www.abcotspin.co.in, Ph.: 01635-232670

UN-AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30,2024				
	Particulars	Half Year Ended	Year Ended	
		30.09.2024	31.03.2024	31.03.2023
		(Un-audited)	(audited)	(audited)
		(₹) in lacs	(₹) in lacs	(₹) in lacs
A	CASH FLOW FROM OPEARTING ACTIVITIES			
	Net Profit before tax	541.19	844.77	257.29
	Add:			
	Prior Period Errors	-	-	(5.69)
	Depreciation/Amortisation	433.02	984.79	492.43
	Provision for Gratuity	-	20.51	14.39
	Interest Expenses	496.12	934.12	349.94
	Loss (Profit) on sale of Fixed Assets/ Long Term Investments	-	-	-
	Less:			
	Operating (loss)/profit before Working Capital Changes	1,470.33	2,784.20	1,108.37
	Movements in working capital :-			
	(Increase)/ Decrease in Inventories	3,388.35	(2,127.24)	(2,514.52)
	(Increase)/ Decrease in Trade Receivables	1,097.19	(2,470.09)	(542.11)
	(Increase)/ Decrease in Other than Cash Bank Balances	(57.56)	55.47	694.56
	(Increase)/ Decrease in Other Current Assets	(2,616.20)	120.37	(426.40)
	(Increase)/ Decrease in Loan	-	(865.73)	-
	Increase/ (Decrease) in Trade Payables	54.88	(62.02)	(88.84)
	Increase/ (Decrease) in Other Current Liabilities	(87.02)	(14.74)	(483.03)
	Operating (loss)/profit after Working Capital Changes	3,249.97	(2,579.77)	(2,251.97)
	(Increase)/ Decrease in Non- Current Security Deposits	435.03	(500.00)	(21.55)
	(Increase)/ Decrease in Non- Current Prepaid Expenses	6.69	2.99	(7.02)
	(Increase)/ Decrease in Non- Current Term Deposite	-	(1.57)	-
	(Increase)/ Decrease in Non- Current Earmarked Deposits with Bank	-	1.65	(0.61)
	Refund/(Payment) of Taxes (including TDS)	(12.52)	(141.69)	(89.10)
	Cash Generated from Operations	3,679.18	(3,218.38)	(2,370.24)
	Net Cash Flow from Operating Activities (A)	3,679.18	(3,218.38)	(2,370.24)
B	CASH FLOW FROM INVESTMENT ACTIVITIES			
	Sale of Property, Plant and Equipment	-	-	-
	Sale of Long Term Investments	26.03	143.31	-
	Amount spent on Capital WIP	-	-	-
	Purchase of Long Term Investments	(1.00)	(2.09)	(211.66)
	Capital Advances against Purchase of Fixed Assets	(395.17)	-	-
	Purchase of Fixed Assets	(89.84)	(457.24)	(3,903.77)
C	Net Cash Flow from Investing Activities (B)	(459.98)	(316.02)	(4,115.43)
	CASH FLOW FROM FINANCING ACTIVITIES			
	Add: Allotment of Shares Warrants (Part Payment in Bank)	-	2,105.00	-
	Increase/(Decrease) of Long Term loan and borrowings	(111.61)	(794.94)	3,039.44
	Increase/(Decrease) of Short Term loan and borrowings	(2,609.13)	3,152.39	3,714.50
	Interest Paid	(499.01)	(936.01)	(323.91)
	Net Cash Flow from Financing Activities (C)	(3,219.76)	3,526.43	6,430.03
	Net Increase in Cash and Cash Equivalents(A+B+C)	(0.56)	(7.97)	(55.64)
	Cash and Cash Equivalents (Opening Balance)	2.33	10.30	65.94
	Cash and Cash Equivalents (Closing Balance)	1.77	2.33	10.30
	Cash and cash equivalents consist of Balance with Bank.	1.77	2.33	10.30

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



Place :Bathinda
Date: 13.11.2024



By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

NOTES TO FINANCIAL RESULTS:

1 The Half Yearly financial results of A B Cotspin India Limited ("the Company") for the half year ended 30 September 2024 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 13th November, 2024.

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 full under the Cotton ginning and netting business which is considered to be the only reportable segment by the management.

5 The figures of the Half Year ended March 31, 2024 are the balancing figures between audited figures in respect of the Year ended March 31, 2024 and the unaudited figures in respect of half-year ended September 30, 2023.

6 Actuarial Valuation of Gratuity as on 30 September, 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.

