



10th February 2026

The Manager - Listing Department,
National Stock Exchange of India Ltd,
'Exchange Plaza', C 1, Block G,
Bandra – Kurla Complex, Bandra (E)
Mumbai - 400 051.

Symbol: PRECOT, ISIN : INE283A01014

Respected Sir/ Madam,

Subject: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) - Outcome of Board meeting

The Board of Directors of the Company at their meeting held today, i.e. February 10, 2026, has inter alia considered and approved following matters: -

1. Pursuant to Regulation 33 read with Schedule III of SEBI Listing Obligations, the Board has approved and taken on record the Standalone and Consolidated Unaudited Financial Results for the Quarter and Nine months ended on 31st December 2025 along with the Limited Review Report of the Statutory Auditors of the Company is attached as **Annexure – A.**
2. Appointment of Mr. M Achuth Menon, Associate member of the Institute of Company Secretaries of India, having membership no. A63980, has been appointed as Company Secretary and Compliance Officer of the Company in terms of provisions of Section 203 of the Companies Act, 2013 and Rules made thereunder and Regulation 6 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended with effect from 1st January, 2026. The details required under Regulation 30 of the SEBI Listing Regulations read with SEBI/HO/CFD/CFD/PoD2/CIR/P/0155 dated November 11, 2024, is attached as **Annexure – B.**

The board meeting commenced at 10.45 AM and concluded by 11.20 AM

Request you to kindly take the same on record.

Yours faithfully,

For PRECOT LIMITED

ASHWIN CHANDRAN,

CHAIRMAN AND MANAGING DIRECTOR,

DIN : 00001884

Precot Limited,

Regd Office : D Block, 4th Floor, Hanudev Info Park, Nava India Road,

Udaiyampalayam, Coimbatore - 641 028

Tel: 0091 422 4321100 | Email: co@precot.com

CIN: L17111TZ1962PLC001183 | Website: www.precot.com

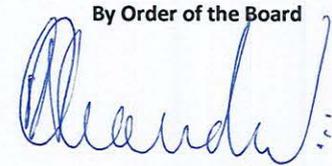
Precot Limited (CIN: L171117Z1962PLC001183)													
SF No.559/4, D Block, 4th Floor, Hanudev Info Park, Nava India Road, Udayampalayam, Coimbatore - 641 028, Tel: 0422 - 4321100													
Email: secretary@precot.com Website: www.precot.com													
Statement of Unaudited Financial Results for the Quarter and Nine months ended 31st Dec 2025													
₹ in Lakhs													
S.No	Particulars	Standalone					Consolidated						
		Quarter ended			Nine months ended		Previous Year ended	Quarter ended			Nine months ended		Previous Year ended
		31-Dec-25	30-Sep-25	31-Dec-24 (Restated)	31-Dec-25	31-Dec-24 (Restated)	31-Mar-25	31-Dec-25	30-Sep-25	31-Dec-24 (Restated)	31-Dec-25	31-Dec-24 (Restated)	31-Mar-25
		Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
1	Income from operations												
	(a) Revenue from operations	20,049.94	20,475.73	20,388.42	60,219.28	61,269.95	83,103.01	20,049.94	20,475.73	20,388.42	60,219.28	61,269.95	83,103.01
	(b) Other operating revenue	748.35	878.97	811.17	2,570.95	2,773.00	3,715.70	748.35	878.97	811.17	2,570.95	2,773.00	3,715.70
	(c) Other income	97.72	32.53	146.93	254.47	517.84	432.17	97.72	32.53	146.93	254.47	517.84	432.17
	Total Income	20,896.01	21,387.23	21,346.52	63,044.70	64,560.79	87,250.88	20,896.01	21,387.23	21,346.52	63,044.70	64,560.79	87,250.88
2	Expenses												
	(a) Cost of materials consumed	9,577.13	11,384.32	11,550.09	32,514.21	36,544.00	48,021.66	9,577.13	11,384.32	11,550.09	32,514.21	36,544.00	48,021.66
	(b) Purchase of stock in trade	336.99	895.63	-	1,863.18	-	-	336.99	895.63	-	1,863.18	-	-
	(c) Changes in inventories of finished goods, stock in trade and work-in-progress	1,114.22	(1,468.78)	(294.11)	(2,356.93)	(1,118.54)	(168.63)	1,114.22	(1,468.78)	(294.11)	(2,356.93)	(1,118.54)	(168.63)
	(d) Employee benefits expense	2,207.04	2,251.17	2,149.85	6,806.21	6,195.64	8,297.19	2,207.04	2,251.17	2,149.85	6,806.21	6,195.64	8,297.19
	(e) Finance costs	793.93	994.05	803.99	2,598.96	2,465.80	2,868.61	793.93	994.05	803.99	2,598.96	2,465.80	2,868.61
	(f) Depreciation, amortisation & Impairment expense	754.30	697.45	444.07	2,127.76	1,330.00	1,864.81	754.30	697.45	444.07	2,127.76	1,330.00	1,864.81
	(g) Other expenses	5,315.58	5,769.99	5,186.58	16,339.93	14,307.38	19,575.97	5,315.58	5,769.99	5,186.58	16,339.93	14,307.38	19,575.97
	Total expenses	20,099.19	20,523.83	19,840.47	59,893.32	59,724.28	80,459.61	20,099.19	20,523.83	19,840.47	59,893.32	59,724.28	80,459.61
3	Profit / (Loss) before exceptional items and tax (1-2)	796.82	863.40	1,506.05	3,151.38	4,836.51	6,791.27	796.82	863.40	1,506.05	3,151.38	4,836.51	6,791.27
4	Exceptional items	-	-	-	-	-	-	-	-	-	-	-	-
5	Profit / (Loss) before tax from continuing operations (3+4)	796.82	863.40	1,506.05	3,151.38	4,836.51	6,791.27	796.82	863.40	1,506.05	3,151.38	4,836.51	6,791.27
6	Tax expenses (a+b+c)	219.13	160.61	394.18	740.70	1,283.20	1,613.92	219.13	160.61	394.18	740.70	1,283.20	1,613.92
	(a) Current tax	213.82	98.60	188.44	626.46	602.63	211.38	213.82	98.60	188.44	626.46	602.63	211.38
	(b) Deferred Tax	5.31	62.01	205.74	114.24	680.57	1,402.54	5.31	62.01	205.74	114.24	680.57	1,402.54
	(c) Tax credit for earlier years	-	-	-	-	-	-	-	-	-	-	-	-
7	Profit/(Loss) for the period from continuing operations(5-6)	577.69	702.79	1,111.87	2,410.68	3,553.31	5,177.35	577.69	702.79	1,111.87	2,410.68	3,553.31	5,177.35
8	Discontinued operations												
	Profit/(Loss) for the period from discontinued operations before tax	-	-	(218.38)	-	(869.49)	(2,380.16)	-	-	(218.38)	-	(869.49)	(2,380.16)
	Tax (Expenses) / Credit of discontinued operations	-	-	29.83	-	230.69	491.55	-	-	29.83	-	230.69	491.55
	Profit/(Loss) for the period from discontinued operations	-	-	(188.55)	-	(638.80)	(1,888.61)	-	-	(188.55)	-	(638.80)	(1,888.61)
9	Profit/(Loss) for the period (7+8)	577.69	702.79	923.32	2,410.68	2,914.51	3,288.74	577.69	702.79	923.32	2,410.68	2,914.51	3,288.74
10	Other Comprehensive Income:												
	A) Items that will not be reclassified to profit or Loss:												
	i) Remeasurement of the defined benefit plans	(39.94)	(39.02)	(55.59)	(105.50)	(164.31)	(107.36)	(39.94)	(39.02)	(55.59)	(105.50)	(164.31)	(107.36)
	ii) Gains / (Losses) on fair value of Equity instruments measured at fair value through OCI	-	-	-	-	-	-	-	-	-	-	-	-
	iii) Income tax relating to items that will not be reclassified to profit or loss	10.05	9.82	13.99	26.55	41.35	27.02	10.05	9.82	13.99	26.55	41.35	27.02
	Total Other Comprehensive Income	(29.89)	(29.20)	(41.60)	(78.95)	(122.96)	(80.34)	(29.89)	(29.20)	(41.60)	(78.95)	(122.96)	(80.34)
11	Total Comprehensive Income for the period (9+10)	547.80	673.59	881.72	2,331.73	2,791.55	3,208.40	547.80	673.59	881.72	2,331.73	2,791.55	3,208.40
12	Paid-up equity share capital (Face value of ₹ 10/- each)	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00	1,200.00
13	Other Equity as shown in the audited balance sheet	-	-	-	-	-	41,309.67	-	-	-	-	-	43,649.67
14	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing operations	4.81	5.86	9.27	20.09	29.61	43.14	4.81	5.86	9.27	20.09	29.61	43.14
15	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for discontinued operations	-	-	(1.57)	-	(5.32)	(15.74)	-	-	(1.57)	-	(5.32)	(15.74)
16	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing & discontinued operations	4.81	5.86	7.69	20.09	24.29	27.41	4.81	5.86	7.69	20.09	24.29	27.41



Notes

- 1 The above unaudited results have been subjected to limited review by the statutory auditors, reviewed and recommended by the Audit committee and approved by the Board of Directors at its meeting held on 10th Feb 2026.
- 2 The operations of the company primarily relate to only one reportable operating segment namely Textiles. Hence the results are reported under one segment as per Ind AS 108 - Operating Segments.
- 3 a) The Board of Directors at their meeting held on 27th February 2025 had decided to discontinue the operations of one of the Spinning units located at Hindupur, Andhra Pradesh, considering the unsustainable losses over the past several years and with no visibility of any significant improvement in the near future. Consequently, the working results of the unit has been disclosed in Discontinued Operations with comparative / prior periods being re-presented / restated in Standalone and Consolidated Financial Statements.
b) Loss from Discontinued operations for the quarter and year ended 31.03.2025 includes an amount of Rs.1119 lakhs towards Employee's settlement.
- 4 The Company's subsidiary does not have any business operations for the period. Accordingly, consolidation does not result in any adjustment, and hence the Standalone and Consolidated financial results for the period ended 31st December 2025 and 31st December 2024 remain the same.
- 5 During the period ended 31st December 2025, the company has recognised a restatement loss of ₹ 481.03 lakhs on its Foreign-Currency borrowings.
- 6 On November 21, 2025, the Government of India notified the four Labour Codes consolidating existing labour laws. The Company has assessed the impact of these Codes on its employees and concluded that there is no material incremental liability. The Company is evaluating the potential impact on its contract workforce and based on the assessment to date, does not expect any material impact. The Company continues to monitor developments relating to the finalisation of Central and State Rules and will recognise the accounting impact, if any, as required.
- 7 Figures for the earlier period have been regrouped / reclassified wherever necessary to correspond to the figures for the current period.

Date : 10-Feb-2026
Place : Coimbatore

By Order of the Board


ASHWIN CHANDRAN
Chairman and Managing Director
(DIN : 00001884)



Independent Auditor's Review Report on Unaudited Quarterly and Year-To-Date Standalone Financial Results of the Company for the quarter and nine months ended 31 December 2025

To the Board of Directors
Precot Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Precot Limited** ("the Company") for the quarter and nine months ended 31st December 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 - "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and in compliance with Regulation 33 of the Listing Regulations and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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.



Coimbatore - 641 011

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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Coimbatore
Date: 10-02-2026



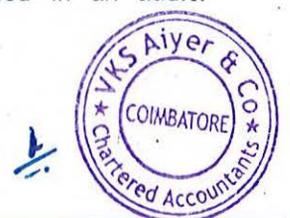
For VKS Aiyer & Co.
Chartered Accountants
ICAI Firm Registration No.000066S


Kaushik Sidartha
Partner
Membership No: 217964
UDIN: 26217964YVLN YA2351

Independent Auditor's Review Report on Unaudited Quarterly and Year-To-Date Consolidated Financial Results of the Company for the quarter and nine ended 31st December 2025

**To the Board of Directors
Precot Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Precot Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter and nine months ended 31st December 2025 ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. 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.



Coimbatore - 641 011

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

Sr. No.	Name of the Entity	Relationship	% of Holding
1.	Precot Limited	Holding Company	
2.	Suprem Associates (Partnership Firm)	Subsidiary	99.88%

5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of the subsidiary included in the Statement, whose interim financial information reflects total revenue of ₹ Nil, total net profit after tax of ₹ Nil and total comprehensive income of ₹ Nil for the period from 1st April 2025 to 31st December 2025 as considered in the Statement which were furnished by the management and not subject to review. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.

Our conclusion on the Statement is not modified in respect of the above matter.

For VKS Aiyer & Co.
Chartered Accountants
ICAI Firm Registration No.0000665


Kaushik Sidartha
Partner
Membership No: 217964
UDIN: 26217964 NBHFPF 7941

Place: Coimbatore
Date: 10-02-2026





Annexure B

Details required as per SEBI Circular No SEBI/HO/CFD/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No.	Details of events that need to be provided	Information of such event(s)
1.	Reason for Change viz. appointment, resignation, removal, death or otherwise	Appointment of Mr. M. Achuth Menon, (ACS: A63980) as the Company Secretary and Compliance Officer of the Company.
2.	Date of Appointment/Cessation	Date of Appointment: 13 th February 2026
3.	Brief profile (in case of re-appointment)	Not applicable
4.	Disclosure of relationships between directors (in case of appointment of a director)	Not applicable

For PRECOT LIMITED

ASHWIN CHANDRAN,
CHAIRMAN AND MANAGING DIRECTOR,
DIN : 00001884