Precot

13th August ,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

Dear Sir/ Madam,

Sub: Unaudited Financial Results for the quarter ended 30th June,2026

Symbol: PRECOT

Pursuant to Regulation 33 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the unaudited financial results of the company for the quarter ended 30th June, 2026 as approved by the Board of Directors of the Company at their meeting held today i.e., Thursday, August 13, 2026, along with the Limited Review Report of the Statutory Auditors of the company.

The board meeting commenced at 11.30 AM and concluded by 12.00 PM.

This is for your information and records.

Thanking you,

For Precot Limited

ACHUTH
MENON
MOHANMENON

Digitally signed by ACHUTH MENON MOHANMENON
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pseudonym=668be44a78d640b7b5cf1b9887399e2e,
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MOHANMENON
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Achuth Menon M

Company Secretary

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

Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of the Company for the quarter ended 30th June 2026

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 ended 30th June 2026 ("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.

VKS Aiyer & Co. COIMBATORE Chartered Accountants

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.

Other Matter

5. These figures for the quarter ended March 31, 2026, as reported in the statement, are the balancing figures between the audited figures in respect of the full previous financial year and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subjected to limited review by us.
Our opinion is not modified in respect of this matter.

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

VKS Aiyer & Co. COIMBATORE Chartered Accountants

Kaushik Sidartha
Partner
Membership No: 217964
UDIN: 26217964IBIQMZ3487

Place: Coimbatore
Date: 13th August 2026

Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of the Company for the quarter ended 30th June 2026

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 ended 30th June 2026 ("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.

VKS Aiyer & Co. COIMBATORE Chartered Accountants

No. 380, VGR Puram, Off Alagesan Road, Saibaba Colony, Coimbatore - 641 011.
Phone : +91-422-2440971-3, Email : admin@vksaiyer.com

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 reflect total revenue of ₹ Nil, total net profit after tax of ₹ Nil and total comprehensive income of ₹ Nil for the quarter ended 30th June 2026 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.

VKS Aiyer & Co. ★ COIMBATORE ★ Chartered Accountants

Other Matter

7. These figures for the quarter ended March 31, 2026, as reported in the statement, are the balancing figures between the audited figures in respect of the full previous financial year and the published unaudited year-to-date figures up to the third quarter of the previous financial year, which were subjected to limited review by us.

Our opinion is not modified in respect of this matter.

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

VKS Aiyer & Co ★ COIMBATORE ★ Chartered Accountants

Kaushik Sidartha
Partner
Membership No: 217964
UDIN: 26217964JQCIDZ1899

Place: Coimbatore
Date: 13th August 2026

Precot Limited
(CIN: L17111TZ1962PLC001183)

SF No.559/4, D Block, 4th Floor, Hanudev Info Park, Nava India Road, Udayampalayam, Coimbatore - 641 028, Tel: 0422 - 4321100 Fax: 0422 - 4321200
Email: secretary@precot.com Website: www.precot.com

Statement of Unaudited Financial Results for the Quarter ended 30th June 2026

In Lakhs

S.No	Particulars	Standalone				Consolidated			
		Quarter ended			Year ended	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26	30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		Unaudited			Audited	Unaudited			Audited
1	**Income from operations**								
	(a) Revenue from operations	23,641.04	24,989.65	19,693.61	85,208.93	23,641.04	24,989.65	19,693.61	85,208.93
	(b) Other operating revenue	932.21	775.67	943.63	3,346.62	932.21	775.67	943.63	3,346.62
	(c) Other income	137.28	60.79	124.22	315.26	137.28	60.79	124.22	315.26
	Total Income	**24,710.53**	**25,826.11**	**20,761.46**	**88,870.81**	**24,710.53**	**25,826.11**	**20,761.46**	**88,870.81**
2	**Expenses**								
	(a) Cost of materials consumed	11,206.43	10,065.83	11,552.76	42,580.04	11,206.43	10,065.83	11,552.76	42,580.04
	(b) Purchase of stock in trade	880.21	855.74	630.56	2,718.92	880.21	855.74	630.56	2,718.92
	(c) Changes in inventories of finished goods,stock in trade and work-in-progress	(626.69)	3,557.42	(2,002.37)	1,200.49	(626.69)	3,557.42	(2,002.37)	1,200.49
	(d) Employee benefits expense	2,624.73	2,581.69	2,348.00	9,387.90	2,624.73	2,581.69	2,348.00	9,387.90
	(e)Finance costs	752.65	1,121.34	810.98	3,720.30	752.65	1,121.34	810.98	3,720.30
	(f) Depreciation, amortisation & Impairment expense	807.09	749.48	676.01	2,877.24	807.09	749.48	676.01	2,877.24
	(g) Other expenses	5,534.96	5,051.82	5,254.36	21,391.75	5,534.96	5,051.82	5,254.36	21,391.75
	Total expenses	**21,179.38**	**23,983.32**	**19,270.30**	**83,876.64**	**21,179.38**	**23,983.32**	**19,270.30**	**83,876.64**
3	Profit / (Loss) before exceptional items and tax (1-2)	3,531.15	1,842.79	1,491.16	4,994.17	3,531.15	1,842.79	1,491.16	4,994.17
4	Exceptional items	-	-	-	-	-	-	-	-
5	**Profit / (Loss) before tax (3+4)**	3,531.15	1,842.79	1,491.16	4,994.17	3,531.15	1,842.79	1,491.16	4,994.17
6	**Tax expenses (a+b+c)**	870.38	668.70	360.96	1,409.40	870.38	668.70	360.96	1,409.40
	(a) Current tax	856.00	553.54	314.04	1,180.00	856.00	553.54	314.04	1,180.00
	(b) Deferred Tax	14.38	(93.48)	46.92	20.76	14.38	(93.48)	46.92	20.76
	(C) Tax expense for earlier years	-	208.64	-	208.64	-	208.64	-	208.64
7	**Profit/(Loss) for the period (5-6)**	**2,660.77**	**1,174.09**	**1,130.20**	**3,584.77**	**2,660.77**	**1,174.09**	**1,130.20**	**3,584.77**
8	**Other Comprehensive Income:**	-							
	A) Items that will not be reclassified to profit or Loss:	-							
	i) Remeasurement of the defined benefit plans	(29.19)	104.15	(26.54)	(1.35)	(29.19)	104.15	(26.54)	(1.35)
	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	7.35	(26.21)	6.68	0.34	7.35	(26.21)	6.68	0.34
	Total Other Comprehensive Income	**(21.84)**	**77.94**	**(19.86)**	**(1.01)**	**(21.84)**	**77.94**	**(19.86)**	**(1.01)**
9	**Total Comprehensive Income for the period (7+8)**	**2,638.93**	**1,252.03**	**1,110.34**	**3,583.76**	**2,638.93**	**1,252.03**	**1,110.34**	**3,583.76**
10	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
11	Other Equity as shown in the audited balance sheet	-		-	44,533.43				46,873.43
12	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised)	22.17	9.78	9.42	29.87	22.17	9.78	9.42	29.87

PRECOT LIMITED
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Notes

1	The above unaudited results, have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ("Ind AS") notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under section 133 of the Companies Act 2013 and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) 2015, as amended.
2	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 13.08.2026.
3	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.
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 remain the same for all periods presented.
5	Figures for the earlier period have been regrouped / reclassified wherever necessary to correspond to the figures for the current period.
6	The figures for the quarter ended 31.03.2026 are the balancing figures between audited figures for the full financial year and the unaudited year-to-date figures up to the third quarter of the respective financial year, which were subject to limited review by the statutory auditors.
7	During the quarter ended 30th June 2026, the company has recognised a restatement loss of Rs.23.95 Lakhs.

BY ORDER OF THE BOARD

Place: Coimbatore
Date : 13-Aug-2026

ASHWIN CHANDRAN
Chairman and Managing Director
(DIN : 00001884)