13th November 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: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") - Outcome of Board meeting

Symbol: PRECOT

The Board of Directors of the Company at their meeting held today, i.e. November 13, 2026, has inter alia considered and approved of the 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 half year ended on 30th September, 2026 along with the Limited Review Report of the Statutory Auditors of the Company. **Annexure I**

The board meeting commenced at 12.00 PM and concluded by 1.05 PM.

This is for your information and records.

Thanking you,

For Precot Limited

ACHUTH MENON MOHANMENON

Digitally signed by ACHUTH MENON MOHANMENON
DN: c=IN, o=PERSONAL, title=0863, pseudonym=668be44a78d6404b7b5cf1b9887399e2e, 2.5.4.20=2a661564fe52f1c68376398a5bba031cf7401ddf964b968934f98843a6e6aa1, postalCode=678005, st=Kerala, serialNumber=72333054f25c75b17988266115e17ca79f12cf3566427fe148b27e925676d50, cn=ACHUTH MENON MOHANMENON
Date: 2026.11.13 13:11:36 +05'30'

Achuth Menon M,

Company Secretary and Compliance Officer,

ACS Membership No. A63980.

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 Standalone Financial Results of Precot Limited for the quarter and year to date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 September 2026 and the year to date results for the period 1st April 2026 to 30th September 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 the 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 Engagement (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 provide less assurance than an audit. We have not performed an audit and 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 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.

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

VKS Aiyer & Co ★ COIMBATORE ★ Chartered Accountants

C S Sathyanarayanan
Partner
Membership No.028328
UDIN: 26028328FXLUMC6262

Place: Coimbatore
Date: 13-11-2026

Independent Auditor's Review Report on Unaudited Consolidated Financial Results of Precot Limited for the quarter and year to date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

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 subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), for the quarter ended 30th September, 2026 and the year to date results for the period 1st April 2026 to 30th September 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 Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 ("the Act") read with relevant rules issued there under 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 in accordance with the Standard on Review Engagement (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 Holding Company personnel and analytical procedures applied to financial data and thus provide 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

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;

S.No	Name of the Entity	Relationship	% of Holding
1	Precot Limited	Parent	
2	Suprem Associates (Partnership Firm)	Subsidiary	99.88%
3	Precot Holdings Limited	Wholly owned subsidiary (incorporated on 6th July 2026)	100%
4	Precot International (FZE)	Step-down subsidiary (incorporated on 22nd September 2026)	100%

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, have 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 financial results of 3 subsidiaries (including a step down subsidiary) included in the Statement, whose financial results reflect total assets of ₹ 2,421.57 Lakhs as at 30th September 2026, total revenue of ₹ Nil and ₹ Nil, total net profit after tax of ₹ Nil and ₹ Nil and total comprehensive income of ₹ Nil and ₹ Nil for the quarter ended 30th September 2026 and for the period from 1st April 2026 to 30th September 2026, respectively, and net cashflows of ₹ Nil for the period from 1st April 2026 to 30th September 2026, as considered in the Statement. These financial results are unaudited

VKS Aiyer & Co. COIMBATORE Chartered Accountants

and have not been subjected to review by us/their auditors. According to the information and explanations given to us by the Management, these financial results are 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.000066S



C S Sathyanarayanan
Partner
Membership No.: 028328
UDIN: 26028328CVTPYD8493

Place: Coimbatore
Date: 13-11-2026

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 and half year ended 30th Sep 2026

Rs.In Lakhs

S.No	Particulars	Standalone						Consolidated					
		Quarter ended			Half year ended		Previous Year ended	Quarter ended			Half year ended		Previous Year ended
		30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26	30-Sep-26	30-Jun-26	30-Sep-25	30-Sep-26	30-Sep-25	31-Mar-26
		Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
1	**Income from operations**												
	(a) Revenue from operations	27,040.04	23,641.04	20,475.73	50,681.08	40,169.34	85,208.93	27,040.04	23,641.04	20,475.73	50,681.08	40,169.34	85,208.93
	(b) Other operating revenue	1,214.75	932.21	878.97	2,146.96	1,822.60	3,346.62	1,214.75	932.21	878.97	2,146.96	1,822.60	3,346.62
	(c) Other income	66.69	137.28	32.53	203.97	156.75	315.26	66.69	137.28	32.53	203.97	156.75	315.26
	Total Income	**28,321.48**	**24,710.53**	**21,387.23**	**53,032.01**	**42,148.69**	**88,870.81**	**28,321.48**	**24,710.53**	**21,387.23**	**53,032.01**	**42,148.69**	**88,870.81**
2	**Expenses**												
	(a) Cost of materials consumed	13,767.96	11,206.43	11,384.32	24,974.39	22,937.08	42,580.04	13,767.96	11,206.43	11,384.32	24,974.39	22,937.08	42,580.04
	(b) Purchase of stock in trade	620.49	880.21	895.63	1,500.70	1,526.19	2,718.92	620.49	880.21	895.63	1,500.70	1,526.19	2,718.92
	(c) Changes in inventories of finished goods,stock in trade and work-in-progress	(111.92)	(626.69)	(1,468.78)	(738.61)	(3,471.15)	1,200.49	(111.92)	(626.69)	(1,468.78)	(738.61)	(3,471.15)	1,200.49
	(d) Employee benefits expense	2,685.51	2,624.73	2,251.17	5,310.24	4,599.17	9,387.90	2,685.51	2,624.73	2,251.17	5,310.24	4,599.17	9,387.90
	(e)Finance costs	769.31	752.65	994.05	1,521.96	1,805.03	3,720.30	769.31	752.65	994.05	1,521.96	1,805.03	3,720.30
	(f) Depreciation, amortisation & Impairment expense	827.95	807.09	697.45	1,635.04	1,373.46	2,877.24	827.95	807.09	697.45	1,635.04	1,373.46	2,877.24
	(g) Other expenses	5,853.71	5,534.96	5,769.99	11,388.67	11,024.35	21,391.75	5,853.71	5,534.96	5,769.99	11,388.67	11,024.35	21,391.75
	Total expenses	**24,413.01**	**21,179.38**	**20,523.83**	**45,592.39**	39,794.13	**83,876.64**	**24,413.01**	**21,179.38**	**20,523.83**	**45,592.39**	**39,794.13**	**83,876.64**
3	Profit / (Loss) before exceptional items and tax (1-2)	3,908.47	3,531.15	863.40	7,439.62	2,354.56	4,994.17	3,908.47	3,531.15	863.40	7,439.62	2,354.56	4,994.17
4	Exceptional items	-	-	-	-	-		-	-	-	-	-	-
5	**Profit / (Loss) before tax (3+4)**	3,908.47	3,531.15	863.40	7,439.62	2,354.56	4,994.17	3,908.47	3,531.15	863.40	7,439.62	2,354.56	4,994.17
6	**Tax expenses (a+b+c)**	882.09	870.38	160.61	1,752.47	521.57	1,409.40	882.09	870.38	160.61	1,752.47	521.57	1,409.40
	(a) Current tax	800.00	856.00	98.60	1,656.00	412.64	1,180.00	800.00	856.00	98.60	1,656.00	412.64	1,180.00
	(b) Deferred Tax	82.09	14.38	62.01	96.47	108.93	20.76	82.09	14.38	62.01	96.47	108.93	20.76
	(C) Tax expense for earlier years	-	-	-	-	-	208.64	-	-	-	-	-	208.64
7	**Profit/(Loss) for the period (5-6)**	**3,026.38**	**2,660.77**	**702.79**	**5,687.15**	**1,832.99**	**3,584.77**	**3,026.38**	**2,660.77**	**702.79**	**5,687.15**	**1,832.99**	**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	(75.16)	(29.19)	(39.02)	(104.35)	(65.56)	(1.35)	(75.16)	(29.19)	(39.02)	(104.35)	(65.56)	(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	18.91	7.35	9.82	26.26	16.50	0.34	18.91	7.35	9.82	26.26	16.50	0.34
	Total Other Comprehensive Income	**(56.25)**	**(21.84)**	**(29.20)**	**(78.09)**	**(49.06)**	**(1.01)**	**(56.25)**	**(21.84)**	**(29.20)**	**(78.09)**	**(49.06)**	**(1.01)**
9	**Total Comprehensive Income for the period (7+8)**	**2,970.13**	**2,638.93**	**673.59**	**5,609.06**	**1,783.93**	**3,583.76**	**2,970.13**	**2,638.93**	**673.59**	**5,609.06**	**1,783.93**	**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	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)	25.22	22.17	5.86	47.39	15.27	29.87	25.22	22.17	5.86	47.39	15.27	29.87

PRECOT LIMITED CBE

Statement of Cash Flows

A.CASH FLOW FROM OPERATING ACTIVITIES	Standalone				Consolidated			
	30-Sep-26		31-Mar-26		30-Sep-26		31-Mar-26	
Net Profit/(Loss) before exceptional items and tax		**7,439.62**		**4,994.17**		**7,439.62**		**4,994.17**
Adjustments for :								
Depreciation, amortization & Impairment expense	1,635.04		2,877.24		1,635.04		2,877.24	
Interest income	(80.04)		(186.40)		(80.04)		(186.40)	
(Gain)/Loss on fair valuation of financial assets at fair value through Profit and Loss	(44.13)		(1.91)		(44.13)		(1.91)	
(Profit)/Loss on sale of Property,Plant and Equipment (net)	(16.85)		2.94		(16.85)		2.94	
Unrealised foreign exchange loss/(gain)	81.78		314.84		81.78		314.84	
Liabilities no more payable	(6.69)		(32.25)		(6.69)		(32.25)	
Finance cost (including fair value change in financial instruments)	1,521.96		3,720.30		1,521.96		3,720.30	
Allowance for credit loss (net)	19.42		(47.37)		19.42		(47.37)	
Gain on Termination of Lease	(40.54)		(1.86)		(40.54)		(1.86)	
Interest income on IT refund	-		(9.58)		-		(9.58)	
(Profit)/Loss on Sale of Investments	(6.07)		(5.14)		(6.07)		(5.14)	
	-	3,063.88	-	6,630.81		3,063.88		6,630.81
Operating Profit before working capital changes		**10,503.50**	-	**11,624.98**		**10,503.50**		**11,624.98**
Adjustments for :			-					
(Increase) / Decrease in Inventories	(3,267.81)		4,903.21		(3,267.81)		4,903.21	
(Increase) / Decrease in Trade Receivables	(352.42)		(1,967.30)		(352.42)		(1,967.30)	
(Increase) / Decrease in Loans and other financial assets	138.65		182.95		138.65		182.95	
(Increase) / Decrease in Other Assets	(2,447.73)		983.90		(2,447.73)		983.83	
Increase / (Decrease) in Trade Payable	412.62		(4,504.64)		412.62		(4,504.64)	
Increase / (Decrease) in Provisions	-		-		-		-	
Increase / (Decrease) in Other Financial Liabilities	(77.80)		(916.15)		(77.80)		(916.15)	
Increase / (Decrease) in Other Liabilities and Provisions	64.24		(519.95)		64.24		(519.95)	
		(5,530.25)		(1,837.98)		(5,530.25)		(1,838.05)
Cash generated from Operations		**4,973.25**		**9,787.00**		**4,973.25**		**9,786.93**
Direct Taxes		(1,346.96)		**(741.79)**		(1,346.96)		(741.79)
Net Cash Flow from operating activities		**3,626.29**		**9,045.21**		**3,626.29**		**9,045.14**
B.CASH FLOW FROM INVESTING ACTIVITIES								
Purchase of property, plant and equipment, including intangible assets, and movement in capital work in progress and capital advances	(1,319.89)		(7,008.48)		(1,319.89)		(7,008.48)	
Advance settled for purchase of Property, Plant and Equipment	-		-		-		-	
Sale of Property, Plant and Equipment	203.26		420.64		203.26		420.64	
Proceeds from sale of assets held for sale&Investment property	96.91		162.52		96.91		162.52	
Purchase of Non-current investments	-		(129.81)		-		(129.81)	
Purchase /Sale of Current Investments (Net)	(33.98)		(50.51)		(33.98)		(50.51)	
Interest Received	153.37		159.89		153.37		159.89	
Net Cash flow used in investing activities		**(900.33)**		**(6,445.74)**		**(900.33)**		**(6,445.74)**
C. CASH FLOW FROM FINANCING ACTIVITES:-								
Unclaimed dividends paid	-		-		-		-	
Interest Paid	(1,507.70)		(3,686.40)		(1,507.70)		(3,686.40)	
Dividend paid	(480.00)		(360.00)		(480.00)		(360.00)	
Proceeds / (Repayment) of Long Term Borrowings	(1,867.41)		1,765.12		(1,867.41)		1,765.12	
Repayment of lease liability	(107.81)		(144.13)		(107.81)		(144.13)	
Proceeds / (Repayments) of loans repayable on demand	1,977.60		(301.66)		1,977.60		(301.66)	
					-			
Net Cash Flow used in financing activities		**(1,985.32)**		**(2,727.07)**		**(1,985.32)**		**(2,727.07)**
Net Increase / (Decrease) in Cash and Cash Equivalent		**740.64**		**(127.60)**		**740.64**		**(127.60)**
Cash and Bank Balances as at 01.04.2026 and 01.04.2025 (Opening balance)		480.39		607.99		480.49		608.16
Less: Bank balances not considered as Cash and Cash Equivalents as per Indian Accounting Standard 7		923.14		345.56		923.14		345.56
Cash and Cash Equivalents as at 30.09.2026 and 31.03.2026 (Closing balance)		**297.89**		**134.83**		**297.99**		**134.93**

PRECOT LIMITED CBE

Statement of Assets and liabilities : ₹ in Lakhs

	Particulars	Standalone		Consolidated	
		30-Sep-26	31-Mar-26	30-Sep-26	31-Mar-26
	ASSETS				
(1)	**Non-current Assets**				
	(a) Property, Plant and Equipment	48,953.59	48,447.23	51,374.99	50,868.63
	(b) Right of use of assets	266.70	390.08	266.70	390.08
	(c) Capital work-in-progress	536.92	515.55	536.92	515.55
	(d) Investment property	3,488.88	3,513.01	3,488.88	3,513.01
	(e) Intangible assets	110.41	129.87	110.41	129.87
	(f) Financial Assets			-	-
	(i) Investments	475.28	475.28	393.81	393.81
	(ii) Other Financial Assets	730.69	854.97	730.69	854.97
	(g) Other non-current assets	517.04	1,344.74	517.04	1,344.74
	Total Non Current Assets	**55,079.51**	**55,670.73**	**57,419.44**	**58,010.66**
(2)	**Current assets**				
	(a) Inventories	19,428.36	16,160.55	19,428.36	16,160.55
	(b) Financial Assets				
	(i) Investments	1,006.08	921.90	1,006.08	921.90
	(ii) Trade receivables	13,894.43	13,482.35	13,894.43	13,482.35
	(iii) Cash and cash equivalents	297.89	134.83	297.99	134.93
	(iv) Bank balances other than (iii) above	923.14	345.56	923.14	345.56
	(v) Loans	63.47	77.84	63.47	77.84
	(vi) Other Financial Assets	27.88	101.21	27.88	101.21
	(c) Other current assets	6,233.81	3,806.89	6,233.88	3,806.96
	Total Current Assets	**41,875.06**	**35,031.13**	**41,875.23**	**35,031.30**
	Non current assets held for sale	**6.69**	**117.35**	**6.69**	**117.35**
	TOTAL ASSETS	**96,961.26**	**90,819.21**	**99,301.36**	**93,159.31**
	EQUITY AND LIABILITIES				
	EQUITY				
	(a) Equity Share capital	1,200.00	1,200.00	1,200.00	1,200.00
	(b) Other Equity	49,662.49	44,533.43	52,002.49	46,873.43
	Equity Attributable to owners of Precot Ltd	**50,862.49**	**45,733.43**	**53,202.49**	**48,073.43**
	Non controlling Interests	-	-	0.10	0.10
	Total Equity	**50,862.49**	**45,733.43**	**53,202.59**	**48,073.53**
(1)	**LIABILITIES**				
	Non-current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	10,814.29	13,030.00	10,814.29	13,030.00
	(ii) Lease Liability	24.68	116.51	24.68	116.51
	(b) Provisions	259.38	360.89	259.38	360.89
	(c) Deferred tax liabilities (Net)	793.35	723.14	793.35	723.14
	(d) Other non-current liabilities	48.98	53.34	48.98	53.34
	Total Non Current Liabilities	**11,940.68**	**14,283.88**	**11,940.68**	**14,283.88**
(2)	**Current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowings	24,094.06	21,445.04	24,094.06	21,445.04
	(ii) Lease Laibility	81.38	137.84	81.38	137.84
	(iii) Trade payables				
	- Outstanding dues of small & Micro Enterprises	438.74	278.95	438.74	278.95
	- Outstanding dues of creditors other than Micro & Small enterprises	5,238.98	4,983.44	5,238.98	4,983.44
	(iv) Other financial liabilities	3,235.26	3,298.82	3,235.26	3,298.82
	(b) Other current liabilities	499.10	360.91	499.10	360.91
	(c) Provisions	48.27	83.64	48.27	83.64
	(d) Current Tax Liabilities (Net)	522.30	213.26	522.30	213.26
	Total Current Liabilities	**34,158.09**	**30,801.90**	**34,158.09**	**30,801.90**
	TOTAL LIABILITIES	**46,098.77**	**45,085.78**	**46,098.77**	**45,085.78**
	TOTAL EQUITY AND LIABILITIES	**96,961.26**	**90,819.21**	**99,301.36**	**93,159.31**

PRECOT LIMITED CBE

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 13.11.2026.
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	a).During the quarter, the company has incorporated a wholly owned subsidiary, Precot Holdings Limited, and a step-down subsidiary, Precot International (FZE), in Dubai. The capital of these companies is AED 1 Lakh and AED 1.5 Lakhs, respectively, which is to be remitted by the company. These entities have not commenced their business till date. b). The company's subsidiaries do 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	During the period ended 30th Sep 2026, the company has recognised a restatement loss of Rs.81.78 Lakhs.

By order of the Board

Place: Coimbatore
Date : 13-Nov-2026

Ashwin Chandran
Chairman and Managing Director
(DIN : 00001884)

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