ABC INDUSTRIES INDIA LIMITED

(Formerly known as A B Cotspin India Limited)

CIN: L17111PB1997PLC020118,
Registered Address: Bathinda Road, Jaitu, Faridkot, Punjab-151202,
Website: www.abcotspin.co.in, Email: info@abcotspin.in, Ph.: 01635-232670

November 14, 2026

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: ABCIND**	To, **The General Manager- Listing** BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 **BSE Scrip Code: 544522**

ISIN**: INE08PH01015**

Subject-: Outcome of Board Meeting held on November 14, 2026.

Dear Sir/Madam,

Pursuant to provisions of Regulations 30, 33 and other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III thereto, this is to inform you that the Board of Directors of the Company, based on recommendation of the Audit Committee of the Board of the Company, in their meeting held today i.e. November 14, 2026 (commenced at 03:00 P.M. and concluded at 03:55 P.M.) has inter alia, considered the following matters:

1. **Un-audited Standalone and Consolidated Financial Results**

The Board considered and approved the Un-audited Standalone and Consolidated Financial Results of the Company for the quarter and half year ended September 30, 2026, and noted the unmodified Limited Review Reports issued by the Statutory Auditor of the Company, thereon.

A copy of such Un-audited Standalone and Consolidated Financial Results of the Company, along with the Limited Review Auditor's Reports thereon, is enclosed herewith as **Annexure A**.

The aforesaid Financial Results along with the Limited Review Reports are also being uploaded on the Company's website at www.abcotspin.co.in.

2. Investment in Equity Shares of AB Cotton Textiles Private Limited

The Board approved the proposal to acquire up to maximum 7,50,000 (Seven Lakh Fifty Thousand) equity shares of AB Cotton Textiles Private Limited ("Target Company"), at a fair value of ₹800/- (Rupees Eight Hundred Only) per equity share, derived basis the valuation report issued by CA Sri Ranga Gorantla, Registered Valuer – Securities or Financial Assets, registered with the Insolvency and Bankruptcy Board of India (IBBI) bearing Registration No. IBBI/RV/02/2019/11253, aggregating to a maximum consideration of up to ₹60,00,00,000/- (Rupees Sixty Crores Only), from the existing shareholders of the Target Company, in one or more tranches, subject to requisite approvals, consents and permissions as may be required and execution of Share Purchase Agreement and completion of other necessary documents and formalities incidental thereto.

The proposed acquisition is intended to strengthen the Company's presence in the textile business, expand its existing business operations and create operational and business synergies, thereby supporting the Company's long-term growth objectives.

The details, as required under Regulation 30 read with Schedule III of the Listing Regulations, read with the SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, related to aforesaid investment, are attached herewith as **Annexure-B**.

We request you to kindly take the above information on your record.

Yours Faithfully,

For, ABC Industries India Limited
(Formerly known as A B Cotspin India Limited)

NIDHI Digitally signed by NIDHI Date: 2026.11.14 17:42:29 +05'30'

Nidhi
Company Secretary & Compliance Officer
Membership No: A74591

Encl.: As Above

P.L. Mittal & Co.
Chartered Accountants
(Peer Reviewed Firm)

21368 (Old No. 3050), Power House Road, Bathinda - 151001
98882-89811, 98884-28294
plmittalco@yahoo.com
dhiraj_mittal@yahoo.com

Independent Auditor's Limited Review Report on Quarterly & Half Yearly Unaudited Standalone Financial Results of ABC Industries India Limited (Formerly Known as 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
ABC Industries India Limited (Formerly Known as AB COTSPIN INDIA LIMITED)

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of ABC INDUSTRIES INDIA LIMITED (Formerly Known as AB COTSPIN INDIA LIMITED) ('the company'), for the Quarter & Half Year ended 30th September 2026 (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
(Sat Dev Garg) M. No.: 081553
Partner
UDIN:
Place: Bathinda
Date: 14/11/2026

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

ABC INDUSTRIES INDIA LIMITED
(Formerly Known as A B COTSPIN INDIA LIMITED)
Regd. Office : Bathinda Road, Jaitu (Faridkot) Punjab-151202
CIN: L17111PB1997PLC020118, Email: info@abcotspin.in,
Website: www.abcotspin.co.in, Ph.: 01635-232670

STANDALONE STATEMENT OF ASSETS & LIABLITIES AS AT SEPTEMPER 30, 2026

S. No.	Particulars	Half Year Ended	Year Ended
		30.09.2026	31.03.2026
		(unaudited)	(audited)
	ASSETS	(₹) in lacs	(₹) in lacs
I	**NON-CURRENT ASSETS**		
	(a) Property, Plant and Equipment	9,852.45	9,582.25
	(b) Capital work-in-progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Deferred Tax Assets (Net)	-	-
	(e) Financial Assets		
	(i) Investments	9.69	8.78
	(ii) Other Non-Current Financial Assets	192.52	192.15
	(f) Other Non Current Tax Assets	9.86	9.86
	(g) Other Non Current assets	2,530.75	3,510.36
	TOTAL NON CURRENT ASSETS	**12,595.28**	**13,303.40**
II	**CURRENT ASSETS**		
	(a) Inventories	5,182.25	6,790.56
	(b) Financial Assets		
	(i) Trade receivables	6,106.32	7,223.04
	(ii) Cash and Cash Equivalents	16.28	1.20
	(iii) Bank Balances Other than Cash and Cash Equivalents	7.06	159.31
	(iv) Loans	-	-
	(v) Other Current Financial Assets	1.13	0.91
	(c) Other Current Assets	4,221.90	3,809.95
	TOTAL CURRENT ASSETS	**15,534.94**	**17,984.96**
	TOTAL ASSETS (I+II)	**28,130.22**	**31,288.36**
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	2,215.96	2,215.96
	(b) Other Equity	14,184.80	13,106.73
III	**Total Equity**	**16,400.77**	**15,322.69**
	LIABILITIES		
IV	**NON-CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	6,806.56	6,110.62
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	14.91	11.50
	(d) Deferred Tax Liabilities (Net)	260.77	275.99
	TOTAL NON- CURRENT LIABILITIES	**7,082.25**	**6,398.11**
V	**CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	2,446.17	8,571.83
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables		
	Dues to micro and small enterprises	24.96	150.33
	Dues to others	1,674.47	436.69
	(iv) Other Financial Liabilities	224.70	169.14
	(b) Other Current Liabilities	44.22	10.43
	(c) Provisions	13.10	0.23
	(d) Current Tax Liability, Net	219.58	228.90
	TOTAL CURRENT LIABILITIES	**4,647.20**	**9,567.56**
	TOTAL LIABILITIES (IV+V)	**11,729.45**	**15,965.67**
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	**28,130.22**	**31,288.36**

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

ABC INDUSTRIES INDIA LTD. BATHINDA ROAD, JAITU

By Order of the Board
for ABC INDUSTRIES INDIA LIMITED

Deepak Garg
(Managing Director)
DIN: 00843929

Place :Jaitu
Date: 14.11.2026

ABC INDUSTRIES INDIA LIMITED(Formerly Known as A B COTSPIN INDIA LIMITED)
Regd. Office : Bathinda Road, Jaitu (Faridkot) Punjab-151202
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STATEMENT OF UN-AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED SEPTEMPER 30, 2026

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Un-Audited) (₹) in lacs	30.06.2026 (Un-Audited) (₹) in lacs	30.09.2025 (Un-Audited) (₹) in lacs	30.09.2026 (Un-Audited) (₹) in lacs	30.09.2025 (Un-Audited) (₹) in lacs	31.03.2026 (Audited) (₹) in lacs
	INCOME						
I	Revenue From Operations	9,544.27	10,096.59	5,063.84	19,640.86	11,732.90	29,867.71
II	Other Income	99.29	101.21	4.70	200.50	5.61	277.99
III	**Total Revenue (I+II)**	9,643.56	10,197.80	5,068.54	19,841.36	11,738.51	30,145.70
IV	**EXPENSES**						
	Cost of Material Consumed	7,913.20	5,998.51	5,418.29	13,911.71	11,114.55	22,964.69
	Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade	(853.06)	1,571.97	(2,714.56)	718.91	(3,607.24)	(1,449.97)
	Purchase of Stock in Trade	0.00	222.99	281.62	222.99	281.62	338.65
	Employees Benefit Expenses	383.45	342.11	277.03	725.56	497.79	1,016.49
	Finance Costs	198.05	277.81	267.41	475.86	486.86	1,071.12
	Depreciation and Amortisation Expenses	353.70	340.68	397.35	694.38	600.69	1,394.33
	Other Expenses	878.54	759.96	664.43	1,638.50	1,306.29	2,994.82
	CSR Expense	12.27	-	4.00	12.27	4.50	17.50
	Total Expenses (IV)	8,886.15	9,514.03	4,595.58	18,400.18	10,685.07	28,347.63
V	**Profit/(Loss) Before Exceptional Items Tax (III-IV)**	757.42	683.77	472.96	1,441.19	1,053.44	1,798.07
VI	Exceptional Items	-			-	-	-
VII	**Profit/(Loss) Before Tax (V-VI)**	757.42	683.77	472.96	1,441.19	1,053.44	1,798.07
VIII	**Tax expenses:**						
	Current Tax	199.46	179.77	125.62	379.23	229.73	445.00
	Deferred Tax	(9.17)	(6.16)	(21.26)	(15.33)	33.23	26.95
	Total Tax Expenses	190.29	173.61	104.37	363.90	262.97	471.95
IX	**Profit/(Loss) for the period (VII-VIII)**	567.12	510.16	368.59	1,077.28	790.47	1,326.12
X	**Other Comprehensive Income**						
	:-Items that will not be re-classified to profit and Loss						
	Net (Loss)/Gain on Fair Valuation of Investments & Remeasurement of Defined Benefit Obligations	(0.90)	1.81	(2.60)	0.91	2.22	42.90
	Income Tax Effect thereon	0.11	(0.23)	0.41	(0.12)	(0.22)	(11.16)
	Total Other Comprehensive Income	(0.79)	1.57	(2.19)	0.79	2.00	31.74
XI	**Total Comprehensive Income for the Year (IX+X)**	566.34	511.73	366.40	1,078.08	792.47	1,357.87
XII	**Earnings per equity share (Par value ₹ 10/- each)***						
	(For continuing operation)						
	Basic	2.58	2.32	1.69	4.90	3.61	6.06
	Diluted	2.58	2.32	1.69	4.90	3.61	6.06

*EPS is not annualized for the Quarter & half year ended of September 30, 2026

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-C020571

ABC INDUSTRIES INDIA LTD. BATHINDA ROAD, JAITU

By Order of the Board
for ABC INDUSTRIES INDIA LIMITED

Deepak Garg
(Managing Director)
DIN: 00843929

Place : Jaitu
Date: 14.11.2026

ABC INDUSTRIES INDIA LIMITED(Formerly Known as A B COTSPIN INDIA LIMITED)
Regd. Office : Bathinda Road, Jaitu (Faridkot) Punjab-151202
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UN-AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30,2026

	Particulars	Half Year Ended	
		30.09.2026	30.09.2025
A	**CASH FLOW FROM OPEARTING ACTIVITIES**	(Unaudited)	(Unaudited)
	Net Profit before tax	(₹) in lacs	(₹) in lacs
	Add:	**1,441.19**	**1,053.44**
	Depreciation & Amortisation Expenses	694.38	600.69
	Finance Cost	475.86	486.86
	Less:		
	Operating (loss)/profit before Working Capital Changes	**2,611.42**	**2,140.99**
	Movements in working capital :-		
	(Increase)/ Decrease in Inventories	1,608.31	747.52
	(Increase)/ Decrease in Trade Receivables	1,116.72	(942.78)
	(Increase)/ Decrease in Other Current Assets	(411.95)	1,215.55
	(Increase)/ Decrease in Other Financial Assets	(0.59)	-
	Increase/ (Decrease) in Trade Payables	1,112.40	710.73
	Increase/ (Decrease) in Other Current Liabilities	33.79	(67.97)
	Increase/ (Decrease) in Provision	16.28	-
	Increase/ (Decrease) in Other Financial Liabilities	31.36	-
	Cash Generated from Operations	**6,117.74**	**3,804.05**
	Refund/(Payment) of Taxes (including TDS)	(388.55)	(40.09)
	Net Cash Flow from Operating Activities (A)	**5,729.19**	**3,763.96**
B	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Net Proceeds from Other than Cash Bank Balances	152.25	-
	Purchase of Property Plant & Equipment's and Capital Advances	39.23	(2,947.13)
C	**Net Cash Flow from Investing Activities (B)**	**191.47**	**(2,947.13)**
	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Allotment of Shares Warrants (Part Payment in Bank)	-	2,910.75
	Proceeds from Long Term Loan and Borrowings	1,240.00	-
	Net Increase/(Decrease) of Long Term Loan and Borrowings	(544.06)	(274.73)
	Net Increase/(Decrease) of Short Term Loan and Borrowings	(6,125.66)	(2,769.50)
	Finance Cost Paid	(475.86)	(482.97)
	Net Cash Flow from Financing Activities ('C)	**(5,905.58)**	**(616.45)**
	Net Increase in Cash and Cash Equivalents(A+B+C)	**15.08**	**200.38**
	Cash and Cash Equivalents (Opening Balance)	1.20	0.30
	Cash and Cash Equivalents (Closing Balance)	**16.28**	**200.68**
	Cash and cash equivalents consist of Balance with Bank.	16.28	200.68

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

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

By Order of the Board

for ABC INDUSTRIES INDIA LIMITED

Deepak Garg
(Managing Director)
DIN: 00843929

Place : Jaitu
Date: 14.11.2026

ABC INDUSTRIES INDIA LTD. BATHINDA ROAD, JAITU

NOTES TO STANDALONE FINANCIAL RESULTS:

1 The Standalone financial results of ABC Industries India Limited (Formerly Known as A B Cotspin India Limited) ("the Company") for the Quarter & Half Year Ended 30th Sep, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th Nov, 2026.

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.

Further, in acordance with the provisions of Chapter V of the SEBI ICDR Regulations, the Company has converted 61,27,140 warrents into equity shares in three tranches, on March 5th, 2025, March 12th, 2025 and March 17th, 2025, in favour of the respective allottees till 31st March, 2025. During the Financial Year 2025-26 the Company has converted 55,44,280 warrants into Equity Share on 7th April 2025.

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 Previous year figures have been regrouped/ rearranged wherever necessary to correspond with the current year's classification/ disclosures.

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

ABC INDUSTRIES INDIA LTD. BATHINDA ROAD, JAITU

P.L. Mittal & Co.
Chartered Accountants
(Peer Reviewed Firm)

21368 (Old No. 3050), Power House Road,
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plmittalco@yahoo.com
dhiraj_mittal@yahoo.com

Independent Auditor's Limited Review Report on Quarterly & Half Yearly Unaudited Consolidated Financial Results of ABC Industries India Limited (Formerly Known as 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
ABC Industries India Limited (Formerly Known as AB COTSPIN INDIA LIMITED)

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results of **ABC INDUSTRIES INDIA LIMITED (Formerly Known as AB COTSPIN INDIA LIMITED)** ('the company'), and its subsidiaries (the Holding and its subsidiaries together referred together to as the 'Group') for the Quarter & Half Year ended 30th September 2026 (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: -
   ABC INDUSTRIES INDIA LIMITED (Formerly Known as AB COTSPIN INDIA LIMITED)

   Subsidiaries: -
   KKML WELFARE FOUNDATION

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

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

(Sat Dev Garg) M. No.: 081553
Partner
UDIN:

Place: Bathinda
Date: 14/11/2026

ABC INDUSTRIES INDIA LIMITED
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CONSOLIDATED STATEMENT OF ASSETS & LIABLITIES AS AT SEPTEMPER 30, 2026

S. No.	Particulars	Half Year Ended	Year Ended
		30.09.2026	31.03.2026
	ASSETS	(unaudited)	(audited)
I	**NON-CURRENT ASSETS**	(₹) in lacs	(₹) in lacs
	(a) Property, Plant and Equipment	9,852.45	9,582.25
	(b) Capital work-in-progress	-	-
	(c) Other Intangible Assets	-	-
	(d) Deferred Tax Assets (Net)	-	-
	(e) Financial Assets	-	-
	(i) Investments	8.69	7.78
	(ii) Other Non-Current Financial Assets	192.52	192.15
	(f) Other Non Current Tax assets	9.86	9.86
	(g) Other Non Current assets	2,530.75	3,510.36
	TOTAL NON CURRENT ASSETS	**12,594.28**	**13,302.40**
II	**CURRENT ASSETS**		
	(a) Inventories	5,182.25	6,790.56
	(a) Financial Assets	-	-
	(i) Trade receivables	6,106.32	7,223.04
	(ii) Cash and Cash Equivalents	16.73	1.71
	(iii) Bank Balances Other than Cash and Cash Equivalents	7.06	159.31
	(iv) Loans	-	-
	(v) Other Financial Assets	1.13	0.91
	(c) Other Current Assets	4,221.90	3,809.95
	TOTAL CURRENT ASSETS	**15,535.39**	**17,985.47**
	TOTAL ASSETS (I+II)	**28,129.67**	**31,287.87**
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	2,215.96	2,215.96
	(b) Other Equity	14,183.45	13,105.64
III	**Total Equity**	**16,399.41**	**15,321.60**
	Total Equity attributable to owners of Holding company	16,399.41	15,321.60
	Total Equity attributable to Non- Controlling Interests	-	-
	LIABILITIES		
IV	**NON-CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	6,806.56	6,110.62
	(ii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	14.91	11.50
	(d) Deferred Tax Liabilities (Net)	260.77	275.99
	TOTAL NON- CURRENT LIABILITIES	**7,082.25**	**6,398.11**
V	**CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	2,446.17	8,571.83
	(ia) Lease Liabilities	-	-
	(ii) Trade Payables		
	Dues to micro and small enterprises	24.96	150.33
	Dues to others	1,675.27	437.29
	(ii) Other Financial Liabilities	224.70	169.14
	(b) Other Current Liabilities	44.22	10.43
	(c) Provisions	13.10	0.23
	(d) Current Tax Liability, Net	219.58	228.90
	TOTAL CURRENT LIABILITIES	**4,648.01**	**9,568.15**
	TOTAL LIABILITIES	**11,730.26**	**15,966.26**
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	**28,129.67**	**31,287.87**

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

ABC INDUSTRIES INDIA LTD. BATHINDA ROAD, JAITU

By Order of the Board
for ABC Industries India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

Place : Jaitu
Date: 14.11.2026

ABC INDUSTRIES INDIA LIMITED(Formerly Known as A B COTSPIN INDIA LIMITED)

Regd. Office : Bathinda Road, Jaitu (Faridkot), Punjab-151202
CIN: L17111PB1997PLC020118, Email: info@abcotspin.in,
Website: www.abcotspin.co.in, Ph.: 01635-232670

STATEMENT OF UN-AUDITED CONSOLIDATED FINANCIAL RESULTS FOR QUARTER & THE HALF YEAR ENDED SEPTEMPER 30, 2026

Sr. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026 (Un-Audited) (₹) in lacs	30.06.2026 (Un-Audited) (₹) in lacs	30.09.2025 (Un-Audited) (₹) in lacs	30.09.2026 (Un-Audited) (₹) in lacs	30.09.2025 (Un-Audited) (₹) in lacs	31.03.2026 (Audited) (₹) in lacs
	INCOME						
I	Revenue From Operations	9,544.77	10,099.59	5,073.84	19,644.36	11,742.90	29,888.21
II	Other Income	99.29	101.21	4.84	200.50	5.77	278.15
III	**Total Revenue (I+II)**	9,644.06	10,200.80	5,078.68	19,844.86	11,748.67	30,166.36
IV	**EXPENSES**						
	Cost of Material Consumed	7,913.20	5,998.51	5,418.29	13,911.71	11,114.55	22,964.69
	Changes in Inventories of Finished Goods, Work in Progress & Stock in Trade	(853.06)	1,571.97	(2,714.56)	718.91	(3,607.24)	(1,449.97)
	Purchase of Stock in Trade	0.00	222.99	281.62	222.99	281.62	338.65
	Employees Benefit Expenses	383.45	342.11	277.03	725.56	497.79	1,016.49
	Finance Costs	198.05	277.81	267.41	475.86	486.86	1,071.12
	Depreciation and Amortisation Expenses	353.70	340.68	397.35	694.38	600.69	1,394.33
	Other Expenses	878.74	760.02	664.44	1,638.76	1,306.30	2,995.13
	CSR Expense	13.27	2.51	20.67	15.78	25.11	61.17
	Total Expenses (IV)	8,887.35	9,516.60	4,612.26	18,403.95	10,705.69	28,391.60
V	**Profit/(Loss) Before Exceptional Items Tax (III-IV)**	756.72	684.21	466.42	1,440.92	1,042.98	1,774.76
VI	Exceptional Items	-	-	-	-	-	-
VII	**Profit/(Loss) Before Tax (V-VI)**	756.72	684.21	466.42	1,440.92	1,042.98	1,774.76
VIII	**Tax expenses:**						
	Current Tax	199.46	179.77	125.62	379.23	229.73	445.00
	Deferred Tax	(9.17)	(6.16)	(21.26)	(15.33)	33.23	26.95
	Total Tax Expenses	190.29	173.61	104.37	363.90	262.97	471.95
IX	**Profit/(Loss) for the period (VII-VIII)**	566.42	510.60	362.05	1,077.01	780.01	1,302.81
	Net Profit Attributable to						
	Owners of the Company	566.42	510.60	362.05	1,077.01	780.01	1,302.81
	Non-Controlling Interest	-	-	-	-	-	-
X	**Other Comprehensive Income**						
	:-Items that will not be re-classified to profit and Loss						
	Net (Loss)/Gain on Fair Valuation of Investments & Remeasurement of Defined Benefit Obligations	(0.90)	1.81	(2.60)	0.91	2.22	42.90
	Income Tax Effect thereon	0.11	(0.23)	0.41	(0.12)	(0.22)	(11.16)
	Total Other Comprehensive Income	(0.79)	1.57	(2.19)	0.79	2.00	31.74
	Other Comprehensive Income attributable to						
	Owners of the Company	(0.79)	1.57	(2.19)	0.79	2.00	31.74
	Non-Controlling Interest	-	-	-	-	-	-
XI	**Total Comprehensive Income for the Year (IX+X)**	565.64	512.17	359.86	1,077.81	782.01	1,334.55
	Total Comprehensive Income attributable to						
	Owners of the Company	565.64	512.17	359.86	1,077.81	782.01	1,334.55
	Non-Controlling Interest	-	-	-	-	-	-
XII	**Earnings per equity share (Par value ₹ 10/- each)***						
	(For continuing operation)						
	Basic	2.58	2.32	1.66	4.90	3.57	5.96
	Diluted	2.58	2.32	1.66	4.90	3.57	5.96

*EPS is not annualized for the Quarter & half year ended of September 30, 2026

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

ABC INDUSTRIES INDIA LTD. BATHINDA ROAD, JAITU

Place : Jaitu
Date: 14.11.2026

By Order of the Board
for ABC Industries India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

ABC INDUSTRIES INDIA LIMITED(Formerly Known as A B COTSPIN INDIA LIMITED)
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UN-AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED SEPTEMBER 30,2026

	Particulars	Half Year Ended	
		30.09.2026	30.09.2025
		(Un-audited)	(Un-audited)
A	**CASH FLOW FROM OPEARTING ACTIVITIES**	(₹) in lacs	(₹) in lacs
	Net Profit before tax	**1,440.92**	**1,042.98**
	Add:		
	Depreciation and Amortisation Expenses	694.38	600.69
	Finance Cost	475.86	486.86
	Less:		
	Operating (loss)/profit before Working Capital Changes	**2,611.15**	**2,130.54**
	Movements in working capital :-		
	(Increase)/ Decrease in Inventories	1,608.31	747.52
	(Increase)/ Decrease in Trade Receivables	1,116.72	(942.78)
	(Increase)/ Decrease in Other Current Assets	(411.95)	1,215.61
	(Increase)/ Decrease in Other Financial Assets	(0.59)	-
	Increase/ (Decrease) in Trade Payables	1,112.61	710.73
	Increase/ (Decrease) in Provision	16.28	-
	Increase/ (Decrease) in Other Current and Financial Liabilities	65.15	(67.97)
	Cash Generated from Operations	**6,117.67**	**3,793.65**
	Refund/(Payment) of Taxes (including TDS)	(388.55)	(40.09)
	Net Cash Flow from Operating Activities (A)	**5,729.13**	**3,753.56**
B	**CASH FLOW FROM INVESTMENT ACTIVITIES**		
	Net Proceeds from Other than Cash Bank Balances	152.25	-
	Purchase of Property Plant & Equipment's and Capital Advances	39.23	(2,947.13)
C	**Net Cash Flow from Investing Activities (B)**	**191.47**	**(2,947.13)**
	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from Allotment of Shares Warrants (Part Payment in Bank)	-	2,910.75
	Proceeds from Long Term Loan and Borrowings	1,240.00	-
	Net Increase/(Decrease) of Long Term Loan and Borrowings	(544.06)	(274.73)
	Net Increase/(Decrease) of Short Term Loan and Borrowings	(6,125.66)	(2,769.50)
	Finance Cost Paid	(475.86)	(482.97)
	Net Cash Flow from Financing Activities ('C)	**(5,905.58)**	**(616.45)**
	Net Increase in Cash and Cash Equivalents(A+B+C)	**15.02**	**189.99**
	Cash and Cash Equivalents (Opening Balance)	**1.71**	**11.76**
	Cash and Cash Equivalents (Closing Balance)	**16.73**	**201.75**
	Cash and cash equivalents consist of Balance with Bank.	16.73	201.75

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

By Order of the Board
for ABC Industries India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

Place :Jaitu
Date: 14.11.2026

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

ABC INDUSTRIES INDIA LTD. BATHINDA ROAD, JAITU

NOTES TO CONSOLIDATED FINANCIAL RESULTS:

1 The Consolidated financial results of ABC INDUSTRIES INDIA LIMITED (Formerly Known as A B COTSPIN INDIA LIMITED) ("the Company") for the Quarter & Half Year Ended 30th Sep, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 14th Nov, 2026.

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.

Further, in acordance with the provisions of Chapter V of the SEBI ICDR Regulations, the Company has converted 61,27,140 warrents into equity shares in three tranches, on March 5th, 2025, March 12th, 2025 and March 17th, 2025, in favour of the respective allottees till 31st March, 2025. During the Financial Year 2025-26 the Company has converted 55,44,280 warrants into Equity Share on 7th April 2025.

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 Previous year figures have been regrouped/ rearranged wherever necessary to correspond with the current year's classification/ disclosures.

P.L. MITTAL & CO. CHARTERED ACCOUNTANTS BATHINDA FRN-002697N

ABC INDUSTRIES INDIA LTD. BARNALA ROAD, JAITU

ABC INDUSTRIES INDIA LIMITED

(Formerly known as A B Cotspin India Limited)

CIN: L17111PB1997PLC020118,
Registered Address: Bathinda Road, Jaitu, Faridkot, Punjab-151202,
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Annexure-B

S. No	Details Required	Particulars
a	Name of the target entity, details in brief such as size, turnover	AB Cotton Textiles Private Limited (CIN: U17299PB2020PTC053794) ("Target Company") is an unlisted private limited company incorporated on December 30, 2020, having its registered office at Near Sportking Factory, Faridkot Road, Village Jeeda, Bathinda, Punjab – 151201. The Target Company is engaged in the manufacturing of cotton yarn and yarn products and operates in the textile manufacturing sector. Target Company's Turnover, Net Worth and Profit After Tax (PAT) for the Financial Year 2025-26 were approximately INR 114.21 Crore, INR 9.12 Crore and INR 5.09 Crore, respectively.
B	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length".	Yes, the proposed acquisition falls within the purview of Related Party Transactions under Regulation 2(1)(zc) read with Regulation 23 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as certain existing shareholders of the Target Company are Promoters and Members of the Promoter Group of the Company. Mr. Deepak Garg and Mr. Abhey Jindal, being Promoters of the Company, and Shree Jindal Soya Private Limited, Deepak Garg and Sons HUF and Prestige Oils Private Limited, being Members of the Promoter Group, hold equity shares in the Target Company and are proposed sellers under the said acquisition. The proposed acquisition is being undertaken at a fair value of ₹800/- per equity share, arrived on the basis of the Valuation Report dated November 10, 2026, issued by CA Sri Ranga Gorantla, Registered Valuer – Securities or Financial Assets, bearing Registration No. IBBI/RV/02/2019/11253. The terms of the proposed share acquisition meet the arm's length testing criteria and, accordingly, the transaction is on an arm's length basis.
C	Industry to which the entity being acquired belongs	Textile Industry – Target Company is engaged in the manufacturing of cotton yarn and yarn products.
D	Objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition	The proposed acquisition is aimed at expanding and strengthening the Company's existing business operations in the textile sector. The

	of target entity, if its business is outside the main line of business of the listed entity);	acquisition will enable the Company to enhance its scale of operations, strengthen its presence in the textile industry, expand its business activities and achieve greater operational and business synergies with the Target Company. Further, the acquisition is expected to provide opportunities for business expansion, better resource utilisation, operational efficiencies and long-term growth. Since the Target Company is engaged in manufacturing of cotton yarn and yarn products, , the proposed acquisition is in line with the Company's overall business objectives and growth strategy.
E	Brief details of any governmental or regulatory approvals required for the acquisition	No Government or regulatory approval is required.
F	Indicative time for completion of the acquisition	Up to March 31, 2027
G	Consideration - whether cash consideration or share swap or any other form and details of the same	Cash consideration
H	Cost of acquisition and/or the price at which the shares are acquired	The Company proposes to acquire up to maximum 7,50,000 equity shares of the Target Company at a fair value of ₹800/- (Rupees Eight Hundred only) per equity share, aggregating to a maximum consideration of upto ₹60,00,00,000/- (Rupees Sixty Crore only).
I	Percentage of shareholding / control acquired and / or number of shares acquired	Up to maximum 7,50,000 equity shares of the Target Company
J	Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information	The Target Company is a company incorporated under the provisions of the Companies Act, 2013, and is engaged in the textile industry, primarily carrying on business relating to the manufacturing and processing of cotton yarn and yarn products. The business activities of the Target Company are aligned with the existing business operations of the Company. The Target Company was incorporated on December 30, 2020 and has its registered office at Near Sportking Factory, Faridkot Road, Village Jeeda, Bathinda, Punjab – 151201. The turnover of the Target Company for the last three financial years is as follows: • Financial Year 2025-26: INR 114.21 Crore • Financial Year 2024-25: INR 68.82 Crore • Financial Year 2023-24: INR 57.80 Crore

		The Target Company has its business presence in India. The proposed acquisition is intended to enable the Company to expand its existing business operations, strengthen its presence in the textile sector and derive potential operational and business synergies.