AB COTSPIN INDIA LTD.

May 26, 2025

To
Listing Compliance Department
National Stock Exchange of India Ltd,
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai– 400051

NSE Symbol: **ABCOTS**
ISIN**: INE08PH01015**

Subject-: Outcome of Board Meeting held on May 26, 2025

Dear Sir/Madam,

We wish to inform you that the Board of Director's in their Meeting held today i.e. May 26, 2025 has inter alia, considered and approved the Audited Financial Results for the half year and year ended March 31, 2024. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose here the following:

a) Audited standalone and Consolidated Financial Results along with Auditor's Report for the quarter and year ended March 31, 2025;

b) Declaration pursuant to regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements), as amended regarding unmodified opinion of the Statutory Auditors on the aforesaid Results.

The copies of the above results are also uploaded on the Company's website www.abcotspin.co.in.

The said meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 4:10 P.M.

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

Yours Faithfully,

For A B Cotspin India Limited

DEEPAK GARG Digitally signed by DEEPAK GARG
Date: 2025.05.26 16:59:34 +05'30'

Deepak Garg
Managing Director
DIN:00843929

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
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INDEPENDENT AUDITOR'S REPORT ON THE CONSOLIDATED QUARTERLY AND ANNUAL FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, (AS AMENDED)

TO
THE BOARD OF DIRECTORS OF
AB COTSPIN INDIA LIMITED

Report on the Audit of Consolidated Financial Results

Opinion

We have audited the accompanying Consolidated Quarterly and annual financial results ("the statement") of AB COTSPIN INDIA LIMITED "the Parent" and its subsidiaries together referred to as "the group" for the Quarter and year ended March 31, 2025 "attached herewith, being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports, on separate financial statements of the subsidiaries, the Consolidated Financial Results for the Quarter and year ended March 31, 2025:

a. Include the results of the following entities:

Sr No.	Name of the Entity	Relationship
1.	AB Cotspin India Limited	Parent
2.	KKML Welfare Foundation	Subsidiary Company

b. is presented in accordance with the requirements of the Listing Regulations in this regard and
c. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the Consolidated net profit and Consolidated other comprehensive income and other financial information of the group for the Quarterly and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the audit of

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

the Consolidated Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Consolidated financial statement under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Managements and Board of Directors' Responsibilities for the Consolidated Quarterly and Annual Financial Results

These Consolidated Quarterly and Annual financial results have been prepared on the basis of the Consolidated Annual financial statements.

The Parent Company's Management and Board of Directors are responsible for the preparation of these Consolidated Quarterly and annual financial results that give a true and fair view of the Consolidated net profit and Consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility of the respective Board of Directors of the Company included in the Group also includes maintenance of adequate accounting records in accordance with the provisions of the Act tor safeguarding of the assets of the Group and for preventing and detecting Frauds and other irregularities: selection and application of appropriate accounting policies making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated Quarterly and annual financial results that give true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated Quarterly and annual financial results, the Respective management and Board of Directors are responsible for the assessing the Group ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless the Respective management and Board of Directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The Respective Board of Directors are also responsible for overseeing the Group financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results



The objectives are to obtain reasonable assurance about whether the Consolidated financial results as a whole are free from material misstatement, whether due to fraud or error to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of the Consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate to the circumstances. Under Section 143(3)(i) of the companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events and conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to related disclosures in the Consolidated financial results or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation structure and content of the Consolidated financial results including the disclosures, and whether the Consolidated financial results represent the underlying transactions and events in a manner that achieves fair representation.

- Obtain sufficient appropriate audit evidence regarding the financial statements/ financial information to express an opinion on the Consolidated financial statements.

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

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charge with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonable be thought to bear on our independence and where applicable related safeguards.

Other Matters

a. The statement includes the Consolidated results for the Quarterly ended March 31,2025, being the balancing figure between audited figures in respect of the full financial year and the management certified unaudited year to date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under Listing Regulations.

b. The Consolidated annual financial results dealt with by this report has been prepared for the express purpose of filing with the Stock Exchange. These results are based on and should be read with the audited Consolidated annual financial statements of the Group for the year ended 31st March 2025 on which we issued our audit report dated 26th May 2025.

For PL Mittal & Co.
Chartered Accountants



Sourabh Goyal
Partner
M. No. 529363
FRN: 002697N
UDIN: - **25529363BMULEM9968**

Place: - Bathinda
Dated: - 26/05/2025

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

CONSOLIDATED STATEMENT OF ASSETS & LIABLITIES AS AT MARCH 31, 2025

S. No.	Particulars	Year Ended	
		31.03.2025 (audited)	31.03.2024 (audited)
	ASSETS	(₹) in lacs	(₹) in lacs
I	**NON-CURRENT ASSETS**		
	(a) Property, Plant and Equipment	6,578.66	7,208.11
	(b) Capital work-in-progress	3,317.11	-
	(c) Intangible Assets	-	-
	(d) Intangible Assets under Development		
	(e) Deferred Tax Assets (Net)	-	-
	(f) Financial Assets		
	(i) Investments	20.36	96.19
	(ii) Other Financial Assets	207.64	623.76
	(g) Other Non Current assets	1,459.59	8.26
	TOTAL NON CURRENT ASSETS	**11,583.36**	**7,936.32**
II	**CURRENT ASSETS**		
	(a) Inventories	8,158.39	6,483.29
	(b) Financial Assets		
	(i) Trade receivables	4,782.38	3,816.20
	(ii) Cash and Cash Equivalents	11.76	2.33
	(iii) Bank Balances Other than Cash and Cash Equivalents	18.52	2.93
	(iv) Loans	-	865.73
	(v) Other Financial Assets	-	-
	(c) Other Current Assets	4,284.57	697.98
	TOTAL CURRENT ASSETS	**17,255.63**	**11,868.46**
	TOTAL ASSETS (I+II)	**28,838.99**	**19,804.78**
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	1,661.53	1,048.82
	(b) Other Equity	9,414.12	5,797.55
	(c) Non Controlling Interest	-	-
III	**Total Equity**	**11,075.65**	**6,846.37**
	LIABILITIES		
IV	**NON-CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	7,016.47	4,499.81
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	46.59	36.51
	(d) Deferred Tax Liabilities (Net)	237.87	210.37
	TOTAL NON- CURRENT LIABILITIES	**7,300.93**	**4,746.69**
V	**CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	9,562.08	7,666.94
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables		
	Dues to micro and small enterprises	12.70	25.36
	Dues to others	200.20	55.26
	(iv) Other Financial Liabilities	42.38	28.24
	(b) Other Current Liabilities	582.51	435.52
	(c) Provisions	62.53	0.40
	TOTAL CURRENT LIABILITIES	**10,462.41**	**8,211.72**
	TOTAL LIABILITIES	**17,763.34**	**12,958.41**
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	**28,838.99**	**19,804.78**

By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

Place :Bathinda
Date: 26.05.2025

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

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

A B COTSPIN INDIA LIMITED
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STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025 (Audited) (₹) in lacs	31-12-2024 (Un-Audited) (₹) in lacs	31.03.2024 (Audited) (₹) in lacs	31.03.2025 (Audited) (₹) in lacs	31-03-2024 (Audited) (₹) in lacs
	INCOME					
I	Revenue From Operations	8,506.61	5,924.35	7,622.03	29,817.61	25,576.55
II	Other Income	172.01	17.26	90.72	273.48	120.23
III	**Total Revenue (I+II)**	**8,678.62**	**5,941.61**	**7,712.75**	**30,091.09**	**25,696.78**
IV	**EXPENSES**					
	Cost of Material Consumed	5,002.39	6,001.74	3,068.73	23,067.21	18,628.22
	Changes in Inventory	1,644.33	(1,784.41)	1,663.50	(37.99)	(499.37)
	Purchase of Stock in Trade	149.43	-	1,239.68	413.14	1,412.37
	Employees Benefit Expenses	260.12	234.67	254.78	942.87	1,030.60
	Finance Costs	310.67	232.71	280.74	1,039.50	934.12
	Depreciation and Amortisation Expenses	241.93	204.17	250.54	879.12	984.79
	Other Expenses	710.47	584.06	695.60	2,417.10	2,349.27
	CSR Expense	1.00	0.50	12.00	2.50	12.00
	Total Expenses (IV)	**8,320.34**	**5,473.44**	**7,465.57**	**28,723.45**	**24,852.01**
V	**Profit/(Loss) Before Exceptional Items Tax (III-IV)**	**358.28**	**468.17**	**247.18**	**1,367.64**	**844.77**
VI	Exceptional Items	-	-	-	-	
VII	**Profit/(Loss) Before Tax (V-VI)**	**358.28**	**468.17**	**247.18**	**1,367.64**	**844.77**
VIII	**Tax expenses:**					
	Current Tax	80.74	109.44	58.43	315.76	186.19
	Current Tax of prior period	(0.00)	3.87	-	3.87	-
	Deferred Tax	66.18	(52.46)	(0.68)	26.77	(11.26)
	Total Tax Expenses	**146.91**	**60.85**	**57.75**	**346.39**	**174.93**
IX	**Profit/(Loss) for the period (VII-VIII)**	**211.37**	**407.32**	**189.43**	**1,021.25**	**669.84**
	Net Profit Attributable to					
	Owners of the Company	**211.37**	**407.32**	**189.43**	**1,021.25**	**669.84**
	Non-Controlling Interest	-	-	-	-	-
X	**Other Comprehensive Income**					
	:-Items that will not be re-classified to profit and Loss					
	Net (Loss)/Gain on Fair Value of FVOCI of Investments & Defined Benefit Plans	7.56	(2.89)	24.25	(3.77)	(122.25)
	Income Tax Effect thereon	(1.87)	0.29	(2.57)	(0.74)	11.64
XI	**Total Other Comprehensive Income**	**5.69**	**(2.60)**	**21.68**	**(4.51)**	**(110.61)**
	Other Comprehensive Income attributable to					
	Owners of the Company	**5.69**	**(2.60)**	**21.68**	**(4.51)**	**(110.61)**
	Non-Controlling Interest	-	-	-	-	-
XII	**Total Comprehensive Income for the Year (IX+X)**	**217.06**	**404.72**	**211.11**	**1,016.74**	**559.23**
	Total Comprehensive Income attributable to					
	Owners of the Company	217.06	404.72	211.11	1,016.74	559.23
	Non-Controlling Interest	-	-	-	-	-
XIII	**Earnings per equity share (Par value ₹ 10/- each) (For continuing operation)**					
	Basic	1.99	3.96	1.84	9.60	6.51
	Diluted	1.70	2.92	1.36	8.21	4.80
	(Not Annualised except for the year ended 2024 & 2025)					

By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

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

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

Place :Bathinda
Date: 26.05.2025

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AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31,2025

	Particulars	Year Ended	
		31.03.2025 (audited)	31.03.2024 (audited)
A	**CASH FLOW FROM OPEARTING ACTIVITIES**	(₹) in lacs	(₹) in lacs
	Net Profit before tax	**1,367.64**	**844.77**
	Add:	-	-
	Depreciation & Amortisation	879.12	984.79
	Provision for Gratuity	20.33	20.51
	Finance Cost	1,039.50	934.12
	Less:		
	Operating (loss)/profit before Working Capital Changes	**3,306.59**	**2,784.20**
	Movements in working capital :-		
	(Increase)/ Decrease in Inventories	(1,675.10)	(2,127.24)
	(Increase)/ Decrease in Trade Receivables	(966.19)	(2,470.09)
	(Increase)/ Decrease in Other than Cash Bank Balances	(15.59)	55.47
	(Increase)/ Decrease in Other Current Assets	(3,588.17)	120.37
	(Increase)/ Decrease in Loans	865.73	(865.73)
	Increase/ (Decrease) in Trade Payables	132.29	(62.02)
	Increase/ (Decrease) in Other Current Liabilities	126.76	(14.74)
	Operating (loss)/profit after Working Capital Changes	**(1,813.67)**	**(2,579.77)**
	(Increase)/ Decrease in Non- Current Security Deposits	416.12	(500.00)
	(Increase)/ Decrease in Non- Current Prepaid Expenses	6.69	2.99
	(Increase)/ Decrease in Non- Current Term Deposite	(0.26)	(1.57)
	(Increase)/ Decrease in Non- Current Earmarked Deposits with F	-	1.65
	Cash Generated from Operations	**(1,391.12)**	**(3,076.70)**
	Refund/(Payment) of Taxes (including TDS)	(256.05)	(141.69)
	Net Cash Flow from Operating Activities (A)	**(1,647.17)**	**(3,218.38)**
B	**CASH FLOW FROM INVESTMENT ACTIVITIES**		-
	Sale of Property, Plant and Equipment	-	-
	Sale of Investments	57.72	143.31
	Amount spent on Capital WIP	(3,296.88)	-
	Purchase of Investments	-	(2.09)
	Capital Advances against Purchase of Property, Plant & Equipmet	(1,457.76)	
	Purchase of Property, Plant and Equipment	(249.67)	(457.24)
C	**Net Cash Flow from Investing Activities (B)**	**(4,946.59)**	**(316.02)**
	CASH FLOW FROM FINANCING ACTIVITIES		
	Add: Allotment of Shares Warrants (Part Payment in Bank)	3,216.75	2,105.00
	Increase/(Decrease) of Long Term loan and borrowings	2,516.66	(794.94)
	Increase/(Decrease) of Short Term loan and borrowings	1,895.13	3,152.38
	Finance Cost	(1,025.35)	(936.01)
	Net Cash Flow from Financing Activities ('C)	**6,603.19**	**3,526.43**
	Net Increase in Cash and Cash Equivalents(A+B+C)	**9.43**	**(7.97)**
	Cash and Cash Equivalents (Opening Balance)	2.33	10.30
	Cash and Cash Equivalents (Closing Balance)	**11.76**	**2.33**
	Cash and cash equivalents consist of Cash & Balance with Bank.	11.76	2.33

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

By Order of the Board
for AB Cotspin India Limited

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

Deepak Garg
(Managing Director)
DIN: 00843929

Place :Bathinda
Date: 26.05.2025

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

NOTES TO CONSOLIDATED FINANCIAL RESULTS:

1	The financial results of A B Cotspin India Limited ("the Company") for the Quarterly and Year Ended March 31, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th May, 2025.
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 resolution passed by the Board of Directors at its meeting held on August 25, 2023, the Company approved the issuance and allotment of 1,20,28,562 Fully Convertible Warrants on a preferential basis to persons belonging to the 'Promoter & Promoter Group' and the 'non-promoter' category, at an issue price of ₹70/- per warrant. This issuance was made in accordance with the provisions of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations and aggregates to a total amount of up to ₹84,19,99,340/-. The aforesaid issuance was subsequently approved by the shareholders at the Annual General Meeting held on September 25, 2023. Further, in accordance with the provisions of Chapter V of the SEBI ICDR Regulations, the Company has converted 61,27,140 warrants into equity shares in three tranches, on March 5, 2025, March 12, 2025, and March 17, 2025, respectively, in favor of the respective allottees till 31st March, 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	The figures of the Quarter ended March 31,2025 are the balancing figures between audited figures in respect of the Full Financial Year and the published year to date figures upto third quarter of the current financial year
6	Previous year figures have been regrouped/ rearranged wherever necessary to correspond with the current year's classification/ disclosures.

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

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

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

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dhiraj_mittal@yahoo.com

INDEPENDENT AUDITOR'S REPORT ON THE STANDALONE QUARTERLY AND ANNUAL FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, (AS AMENDED)

TO
THE BOARD OF DIRECTORS OF
AB COTSPIN INDIA LIMITED

Report on the Audit of Standalone Financial Results

Opinion

We have audited the accompanying Standalone Quarterly and annual financial results ("the statement") of AB COTSPIN INDIA LIMITED "the company" for the Quarter and year ended March 31, 2025 "attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

a. is presented in accordance with the requirements of the Listing Regulations in this regard and
b. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the Quarterly and year ended March 31, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial statement under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

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

Managements and Board of Directors' Responsibilities for the Standalone Quarterly and Annual Financial Results

These Quarterly and Annual financial results have been prepared on the basis of the Annual financial statements.

The Company's Management and Board of Directors are responsible for the preparation of these Standalone Quarterly and annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act tor safeguarding of the assets of the Company and for preventing and detecting Frauds and other irregularities: selection and application of appropriate accounting policies making judgments and estimates that are reasonable and prudent, and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Quarterly and annual financial results that give true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Standalone Quarterly and annual financial results, the management and Board of Directors are responsible for the assessing the Company's ability to continue as a going concern, disclosing, as applicable matters related to going concern and using the going concern basis of accounting unless the management and Board of Directors either intend to liquidate the company or to cease operations, or have no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

The objectives are to obtain reasonable assurance about whether the Standalone financial results as a whole are free from material misstatement, whether due to fraud or error to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in aggregate, they could



reasonably be expected to influence the economic decision of users taken on the basis of the financial results.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate to the circumstances. Under Section 143(3)(i) of the companies Act 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.

- Conclude on the appropriateness of the Management and Board of Directors use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events and conditions that may cast significant doubt on the company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to related disclosures in the financial results or, if such disclosures are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation structure and content of the Standalone financial results including the disclosures, and whether the Standalone financial results represent the underlying transactions and events in a manner that achieves fair representation.

- Obtain sufficient appropriate audit evidence regarding the financial statements/ financial information to express an opinion on the standalone financial statements.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our

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

audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results

We communicate with those charge with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonable be thought to bear on our independence and where applicable related safeguards.

Other Matters

a. The statement includes the Standalone results for the Quarterly ended March 31,2025, being the balancing figure between audited figures in respect of the full financial year and the management certified unaudited year to date figures up to the third quarter of the current financial year , which were subjected to a limited review by us , as required under Listing Regulations.

b. The Standalone annual financial results dealt with by this report has been prepared for the express purpose of filing with the Stock Exchange. These results are based on and should be read with the audited Standalone annual financial statements of the company for the year ended 31st March 2025 on which we issued our audit report dated 26th May 2025.

For PL Mittal & Co.
Chartered Accountants



Sourabh Goyal
Partner
M. No. 529363
FRN: 002697N
UDIN: - **25529363BMULEL3862**

Place: - Bathinda
Dated: - 26TH May 2025

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

STANDALONE STATEMENT OF ASSETS & LIABLITIES AS AT MARCH 31, 2025

S.No.	Particulars	Year Ended	
		31.03.2025 (audited)	31.03.2024 (audited)
	ASSETS	(₹) in lacs	(₹) in lacs
I	**NON-CURRENT ASSETS**		
	(a) Property, Plant and Equipment	6,578.66	7,208.11
	(b) Capital work-in-progress	3,317.11	-
	(c) Intangible Assets	-	-
	(d) Intangible Assets under Development		
	(e) Deferred Tax Assets (Net)	-	-
	(f) Financial Assets		
	(i) Investments	21.36	96.19
	(ii) Other Financial Assets	207.64	623.76
	(g) Other Non Current assets	1,459.59	8.26
	TOTAL NON CURRENT ASSETS	**11,584.36**	**7,936.32**
II	**CURRENT ASSETS**		
	(a) Inventories	8,158.39	6,483.29
	(b) Financial Assets		
	(i) Trade receivables	4,782.38	3,816.20
	(ii) Cash and Cash Equivalents	0.30	2.33
	(iii) Bank Balances Other than Cash and Cash Equivalents	6.52	2.93
	(iv) Loans	-	865.73
	(v) Other Financial Assets	-	-
	(c) Other Current Assets	4,284.51	697.98
	TOTAL CURRENT ASSETS	**17,232.10**	**11,868.46**
	TOTAL ASSETS (I+II)	**28,816.46**	**19,804.78**
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	1,661.53	1,048.82
	(b) Other Equity	9,391.89	5,797.55
III	**Total Equity**	**11,053.42**	**6,846.37**
	LIABILITIES		
IV	**NON-CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	7,016.48	4,499.81
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	46.59	36.51
	(d) Deferred Tax Liabilities (Net)	237.87	210.37
	TOTAL NON- CURRENT LIABILITIES	**7,300.94**	**4,746.69**
V	**CURRENT LIABILITIES**		
	(a) Financial Liabilities		
	(i) Borrowings	9,562.08	7,666.94
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables		
	Dues to micro and small enterprises	12.70	25.36
	Dues to others	200.20	55.26
	(iv) Other Financial Liabilities	42.38	28.24
	(b) Other Current Liabilities	582.21	435.52
	(c) Provisions	62.53	0.40
	TOTAL CURRENT LIABILITIES	**10,462.10**	**8,211.72**
	TOTAL LIABILITIES	**17,763.04**	**12,958.41**
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	**28,816.46**	**19,804.78**

By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

Place :Bathinda
Date: 26.05.2025

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

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

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STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2025

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2025	31-12-2024	31.03.2024	31.03.2025	31-03-2024
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
		(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs
	INCOME					
I	Revenue From Operations	8,495.36	5,924.35	7,622.03	29,806.36	25,576.55
II	Other Income	171.95	17.26	90.72	273.42	120.23
III	**Total Revenue (I+II)**	**8,667.31**	**5,941.61**	**7,712.75**	**30,079.78**	**25,696.78**
IV	**EXPENSES**					
	Cost of Material Consumed	5,002.39	6,001.74	3,068.73	23,067.21	18,628.22
	Changes in Inventory	1,644.33	(1,784.41)	1,663.50	(37.99)	(499.36)
	Purchase of Stock in Trade	149.43	-	1,239.68	413.14	1,412.37
	Employees Benefit Expenses	260.12	234.67	254.78	942.87	1,030.60
	Finance Costs	310.67	232.71	280.74	1,039.50	934.12
	Depreciation and Amortisation Expenses	241.93	204.17	250.54	879.12	984.79
	Other Expenses	710.14	583.80	695.60	2,416.51	2,349.27
	CSR Expense	13.00	-	12.00	14.00	12.00
	Total Expenses (IV)	**8,332.01**	**5,472.68**	**7,465.57**	**28,734.36**	**24,852.01**
V	**Profit/(Loss) Before Exceptional Items Tax (III-IV)**	**335.30**	**468.93**	**247.18**	**1,345.42**	**844.77**
VI	Exceptional Items	-	-	-	-	
VII	**Profit/(Loss) Before Tax (V-VI)**	**335.30**	**468.93**	**247.18**	**1,345.42**	**844.77**
VIII	**Tax expenses:**					
	Current Tax	80.74	109.44	58.43	315.76	186.19
	Current Tax of prior period	(0.00)	3.87	-	3.87	-
	Deferred Tax	66.18	(52.46)	(0.68)	26.77	(11.26)
	Total Tax Expenses	**146.91**	**60.85**	**57.75**	**346.39**	**174.93**
IX	**Profit/(Loss) for the period (VII-VIII)**	**188.39**	**408.08**	**189.43**	**999.03**	**669.84**
X	**Other Comprehensive Income**					
	:-Items that will not be re-classified to profit and					
	Net (Loss)/Gain on Fair Value of FVOCI of Investments & Defined Benefit Plans	7.56	(2.89)	24.25	(3.77)	(122.25)
	Income Tax Effect thereon	(1.87)	0.29	(2.57)	(0.74)	11.64
XI	**Total Other Comprehensive Income**	**5.69**	**(2.60)**	**21.68**	**(4.51)**	**(110.61)**
XII	**Total Comprehensive Income for the Year (IX+X)**	**194.08**	**405.48**	**211.11**	**994.52**	**559.23**
XIII	**Earnings per equity share (Par value ₹ 10/- each)**					
	(For continuing operation)					
	Basic	1.77	3.96	1.84	9.39	6.51
	Diluted	1.52	2.93	1.36	8.03	4.80
	(Not Annualised except for the year ended 2024 & 2025)					

By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

Place :Bathinda
Date: 26.05.2025

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

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AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31,2025

	Particulars	Year Ended	
		31.03.2025	31.03.2024
		(audited)	(audited)
A	CASH FLOW FROM OPEARTING ACTIVITIES	(₹) in lacs	(₹) in lacs
	Net Profit before tax	1,345.42	844.77
	Add:		
	Depreciation & Amortisation	879.12	984.79
	Provision for Gratuity	20.33	20.51
	Finance Cost	1,039.50	934.12
	Less:		
	Operating (loss)/profit before Working Capital Changes	3,284.36	2,784.19
	Movements in working capital :-		
	(Increase)/ Decrease in Inventories	(1,675.10)	(2,127.24)
	(Increase)/ Decrease in Trade Receivables	(966.19)	(2,470.09)
	(Increase)/ Decrease in Other than Cash Bank Balances	(3.59)	55.47
	(Increase)/ Decrease in Other Current Assets	(3,588.10)	120.37
	(Increase)/ Decrease in Loans	865.73	(865.73)
	Increase/ (Decrease) in Trade Payables	132.29	(62.02)
	Increase/ (Decrease) in Other Current Liabilities	126.46	(14.74)
	Operating (loss)/profit after Working Capital Changes	(1,824.13)	(2,579.79)
	(Increase)/ Decrease in Non- Current Security Deposits	416.12	(500.00)
	(Increase)/ Decrease in Non- Current Prepaid Expenses	6.69	2.99
	(Increase)/ Decrease in Non- Current Term Deposits	(0.26)	(1.57)
	(Increase)/ Decrease in Non- Current Earmarked Deposits with Bank	-	1.65
	Cash Generated from Operations	(1,401.58)	(3,076.72)
	Refund/(Payment) of Taxes (including TDS)	(256.05)	(141.69)
	Net Cash Flow from Operating Activities (A)	(1,657.63)	(3,218.41)
B	CASH FLOW FROM INVESTMENT ACTIVITIES		
	Sale of Property, Plant and Equipment	-	-
	Sale of Investments	57.72	143.31
	Amount spent on Capital WIP	(3,296.88)	-
	Purchase of Investments	(1.00)	(2.09)
	Capital Advances against Purchase of Property, Plant & Equipment	(1,457.76)	
	Purchase of Property, Plant and Equipment	(249.67)	(457.24)
	Net Cash Flow from Investing Activities (B)	(4,947.59)	(316.02)
C	CASH FLOW FROM FINANCING ACTIVITIES		
	Add: Allotment of Shares Warrants (Part Payment in Bank)	3,216.75	2,105.00
	Increase/(Decrease) of Long Term loan and borrowings	2,516.66	(794.93)
	Increase/(Decrease) of Short Term loan and borrowings	1,895.13	3,152.40
	Finance Cost	(1,025.35)	(936.01)
	Net Cash Flow from Financing Activities (C)	6,603.19	3,526.46
	Net Increase in Cash and Cash Equivalents(A+B+C)	(2.03)	(7.97)
	Cash and Cash Equivalents (Opening Balance)	2.33	10.30
	Cash and Cash Equivalents (Closing Balance)	0.30	2.33
	Cash and cash equivalents consist of Cash & Balance with Bank.	0.30	2.33

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

By Order of the Board
for AB Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929

Place :Bathinda
Date: 26.05.2025

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

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

NOTES TO FINANCIAL RESULTS:

1	The financial results of A B Cotspin India Limited ("the Company") for the Quarterly and Year Ended March 31, 2025 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 26th May, 2025.
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 resolution passed by the Board of Directors at its meeting held on August 25, 2023, the Company approved the issuance and allotment of 1,20,28,562 Fully Convertible Warrants on a preferential basis to persons belonging to the 'Promoter & Promoter Group' and the 'non-promoter' category, at an issue price of ₹70/- per warrant. This issuance was made in accordance with the provisions of Chapter V of the SEBI (Issue of Capital and Disclosure Requirements) Regulations and aggregates to a total amount of up to ₹84,19,99,340/-. The aforesaid issuance was subsequently approved by the shareholders at the Annual General Meeting held on September 25, 2023. Further, in accordance with the provisions of Chapter V of the SEBI ICDR Regulations, the Company has converted 61,27,140 warrants into equity shares in three tranches, on March 5, 2025, March 12, 2025, and March 17, 2025, respectively, in favor of the respective allottees till 31st March, 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	The figures of the Quarter ended March 31,2025 are the balancing figures between audited figures in respect of the Full Financial Year and the published year to date figures upto third quarter of the current financial year
6	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

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU

AB COTSPIN INDIA LTD.

May 26, 2025

To
Listing Compliance Department
National Stock Exchange of India Ltd,
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai- 400051

NSE Symbol: **ABCOTS**
ISIN: **INE08PH01015**

Subject-: Disclosure pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015

Dear Sir,

In compliance with the regulation 33(3)(d) of the SEBI (LODR) Regulation, 2015, we do hereby confirm and declare that M/s P L Mittal & Co., Chartered Accountants, (FRN: 002697N) the Statutory Auditors of the Company, have issued the Auditor's Report with **Unmodified Opinion** in respect of Financial Results of the quarter and financial year ended as on March 31, 2025 duly review and recommended by the Audit Committee and approved by the Board of Directors at its respective meeting held on May 26, 2025.

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

Thanking You
Yours faithfully
For, **A B Cotspin India Limited**

Deepak Garg
Chairman & Managing Director
DIN: 00843929

Rajender Prashad Garg
Chief Financial Officer

AB COTSPIN INDIA LTD. BATHINDA ROAD, JAITU