12th February,2025

The Manager - Listing Department

National Stock Exchange of India Ltd

'Exchange Plaza', C 1, Block G

Bandra – Kurla Complex, Bandra (E)

Mumbai 400 051

Dear Sir/ Madam,

Sub: Unaudited Financial Results for the quarter and nine months ended 31st December,2024

Symbol: PRECOT

Pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the unaudited financial results of the company for the quarter and nine months ended 31st December, 2024 as approved by the Board of Directors of the Company at their meeting held today i.e., February 12, 2025, along with the Limited Review Report of the Statutory Auditors of the company.

The board meeting commenced at 11.00 AM and concluded by 11.45 AM.

This is for your information and records.

Thanking you,

For Precot Limited

Kavitha Subramaniam

Digitally signed by Kavitha Subramaniam
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Date: 2025.02.12 11:52:04 +05'30'

S Kavitha

Company Secretary

Independent Auditor's Review Report on Unaudited Quarterly and Year-To-Date Standalone Financial Results of the Company for the quarter and nine months ended 31 December 2024

To the Board of Directors
Precot Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Precot Limited** ("the Company") for the quarter and nine months ended 31st December 2024 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 - "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and in compliance with Regulation 33 of the Listing Regulations and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

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: 25028328BMIZTA4928

Place: Coimbatore
Date: 12-02-2025

Independent Auditor's Review Report on Unaudited Quarterly and Year-To-Date Consolidated Financial Results of the Company for the quarter and nine ended 31st December 2024

To the Board of Directors
Precot Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Precot Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter and nine months ended 31st December 2024 ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

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

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We did not review the interim financial information of the subsidiary included in the Statement, whose interim financial information reflects total revenue of ₹ Nil, total net profit after tax of ₹ Nil and total comprehensive income of ₹ Nil for the period from 1st April 2024 to 31st December 2024 as considered in the Statement which were furnished by the management and not subject to review. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.

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

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

VKS Aiyer & Co. COIMBATORE Chartered Accountants

C.S.Sathyanarayanan
Partner
Membership No: 028328
UDIN: 25028328BMIZTB8204

Place: Coimbatore
Date: 12-02-2025

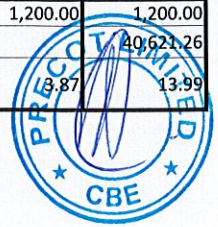
Precot Limited (CIN: L17111TZ1962PLC001183)

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 nine months ended 31st December 2024

₹ in Lakhs

S.No	Particulars	Standalone						Consolidated					
		Quarter ended			Nine months ended		Year ended	Quarter ended			Nine months ended		Year ended
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24	31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	31-Mar-24
		Unaudited			Unaudited		Audited	Unaudited			Unaudited		Audited
1	**Income from operations**												
	(a) Revenue from operations	24,054.56	24,271.91	21,694.82	70,666.26	68,410.63	93,269.89	24,054.56	24,271.91	21,694.82	70,666.26	68,410.63	93,269.89
	(b) Other operating revenue	896.72	1,085.79	1,076.71	3,133.61	3,413.44	4,505.71	896.72	1,085.79	1,076.71	3,133.61	3,413.44	4,505.71
	(c) Other income	149.18	160.60	198.75	537.27	580.38	1,034.10	149.18	160.60	198.75	537.27	580.38	1,034.10
	Total Income	**25,100.46**	**25,518.30**	**22,970.28**	**74,337.14**	**72,404.45**	**98,809.70**	**25,100.46**	**25,518.30**	**22,970.28**	**74,337.14**	**72,404.45**	**98,809.70**
2	**Expenses**												
	(a) Cost of materials consumed	14,071.65	15,114.12	13,849.88	42,761.15	43,543.41	56,765.89	14,071.65	15,114.12	13,849.88	42,761.15	43,543.41	56,765.89
	(b) Purchase of stock in trade	-	-	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods,stock in trade and work-in-progress	(294.12)	(873.21)	(249.83)	(1,176.48)	2,220.98	5,134.45	(294.12)	(873.21)	(249.83)	(1,176.48)	2,220.98	5,134.45
	(d) Employee benefits expense	2,663.19	2,608.76	2,321.94	7,780.48	6,802.51	9,148.67	2,663.19	2,608.76	2,321.94	7,780.48	6,802.51	9,148.67
	(e)Finance costs	901.08	948.45	809.15	2,857.62	2,968.74	3,935.46	901.08	948.45	809.15	2,857.62	2,968.74	3,935.46
	(f) Depreciation, amortisation & Impairment expense	520.91	534.87	512.06	1,559.82	1,754.36	2,267.36	520.91	534.87	512.06	1,559.82	1,754.36	2,267.36
	(g) Other expenses	5,950.11	5,741.06	5,077.04	16,587.55	15,130.16	20,451.54	5,950.11	5,741.06	5,077.04	16,587.55	15,130.16	20,451.54
	Total expenses	**23,812.82**	**24,074.05**	**22,320.24**	**70,370.14**	**72,420.16**	**97,703.37**	**23,812.82**	**24,074.05**	**22,320.24**	**70,370.14**	**72,420.16**	**97,703.37**
3	Profit / (Loss) before exceptional items and tax (1-2)	1,287.64	1,444.25	650.04	3,967.00	(15.71)	1,106.33	1,287.64	1,444.25	650.04	3,967.00	(15.71)	1,106.33
4	Exceptional items	-	-	-	-	(183.60)	623.15	-	-	-	-	(183.60)	623.15
5	**Profit / (Loss) before tax (3+4)**	**1,287.64**	**1,444.25**	**650.04**	**3,967.00**	**(199.31)**	**1,729.48**	**1,287.64**	**1,444.25**	**650.04**	**3,967.00**	**(199.31)**	**1,729.48**
6	**Tax expenses (a+b+c)**	364.35	393.53	(230.99)	1,052.51	(663.47)	51.24	364.35	393.53	(230.99)	1,052.51	(663.47)	51.24
	(a) Current tax	188.44	196.30	-	494.29	-	-	188.44	196.30	-	494.29	-	-
	(b) Deferred Tax	175.91	197.23	-	558.22	(182.61)	532.10	175.91	197.23	-	558.22	(182.61)	532.10
	(C) Tax credit for earlier years	-	-	(230.99)	-	(480.86)	(480.86)	-	-	(230.99)	-	(480.86)	(480.86)
7	**Profit / (Loss) for the period (5-6)**	**923.29**	**1,050.72**	**881.03**	**2,914.49**	**464.16**	**1,678.24**	**923.29**	**1,050.72**	**881.03**	**2,914.49**	**464.16**	**1,678.24**
8	**Other Comprehensive Income:**												
	A) Items that will not be reclassified to profit or Loss:												
	i) Remeasurement of the defined benefit plans	(55.59)	(93.72)	(42.00)	(164.31)	(110.89)	(54.63)	(55.59)	(93.72)	(42.00)	(164.31)	(110.89)	(54.63)
	ii) Gains / (Losses) on fair value of Equity instruments measured at fair value through OCI	-	-	-	-	-	(517.62)	-	-	-	-	-	(517.62)
	iii) Income tax relating to items that will not be reclassified to profit or loss	13.99	23.58	-	41.35	4.53	144.02	13.99	23.58	-	41.35	4.53	144.02
	Total Other Comprehensive Income	**(41.60)**	**(70.14)**	**(42.00)**	**(122.96)**	**(106.36)**	**(428.23)**	**(41.60)**	**(70.14)**	**(42.00)**	**(122.96)**	**(106.36)**	**(428.23)**
9	**Total Comprehensive Income for the period (7+8)**	**881.69**	**980.58**	**839.03**	**2,791.53**	**357.80**	**1,250.01**	**881.69**	**980.58**	**839.03**	**2,791.53**	**357.80**	**1,250.01**
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		-	-			38,281.26	-	-	-			40,621.26
12	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised)	7.69	8.75	7.34	24.29	3.87	13.99	7.69	8.75	7.34	24.29	3.87	13.99



Notes

1. The above unaudited financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 12-February-2025. The above Financial results have been subjected to limited review by statutory auditors.
2. The operations of the company primarily relate to only one reportable operating segment namely Textiles. Hence the results are reported under one segment as per Ind AS 108 - Operating Segments.
3. Finance cost for the quarter and nine months ended 31- December-2024 includes exchange differences of Rs. 253.03 lakhs arising out of foreign currency borrowing which are considered as adjustment to borrowing cost as per para 6A of IND AS 23- Borrowing Cost
4. Figures for the earlier period have been regrouped / reclassified wherever necessary to correspond to the figures for the current period.

By order of the Board

Place : Coimbatore
Date : 12-February-2025

ASHWIN CHANDRAN
Chairman & Managing Director
(DIN: 00001884)