May 23, 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: Audited Financial Results (Standalone and Consolidated) for the Quarter and Financial Year ended March 31, 2025, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Symbol: PRECOT

The Board of Directors of the Company at their meeting held today i.e. May 23, 2025, has inter alia, considered and approved the standalone and consolidated audited financial results for the quarter and financial year ended on March 31, 2025.

Pursuant to Regulation 33 of the Listing Regulations, we are enclosing the following:

1. Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2025.
2. Auditors Report on the Audited Financial Results (Standalone and Consolidated).
3. Declaration for Audit Report with unmodified opinion for Standalone and Consolidated Financial Results for the financial year ended on March 31, 2025

The aforesaid financial results together with Annexures are enclosed with this letter. These are also being made available on the website of the company http://www.precot.com/investors.

The board meeting concluded by 1.10 PM. This is for your information and records.

Thanking you,

For Precot Limited

Kavitha Subramaniam

Digitally signed by Kavitha Subramaniam
DN: c=IN, o=Personal, title=1659, pseudonym=133021619311344835518f4N2J3nrcF, 2.5.4.20=47f316b6cc9434cedefd07d534caff9b89aa166142d00ac718b00f65b5731ffd, postalCode=641031, st=Tamil Nadu, serialNumber=8a75d0e911875cbdfffff922326db2169f80ac9d4dd78e8a0c420b1ec9c826550, cn=Kavitha Subramaniam
Date: 2025.05.23 13:24:26 +05'30'

S.Kavitha

Company Secretary

Precot Limited,
Regd Office : D Block, 4th Floor, Hanudev Info Park, Nava India Road,
Udaiyampalayam, Coimbatore - 641 028
Tel: 0091 422 4321100 | Email: co@precot.com
CIN: L17111TZ1962PLC001183 | Website: www.precot.com

Independent Auditor's Report on Standalone Annual Financial Results

To the Board of Directors of Precot Limited

Opinion

1. We have audited the accompanying Standalone Annual Financial Results ("the Statement") of **Precot Limited** ("the Company") for the year ended 31st March,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").

2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:

   i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

   ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the standalone net profit (after tax), other comprehensive income and other financial information of the Company for the year ended 31st March,2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual 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 ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act 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.



Management and Board of Directors Responsibilities for the Standalone Annual Financial Results

4. This Statement has been prepared on the basis of the Standalone Annual Financial Statements and has been approved by the Company's Board of Directors. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit, other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under 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 for 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 Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

5. In preparing the Statement, the Management and Board of Directors are responsible for 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

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

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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and 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 Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement

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when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

8. As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, 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, misrepresentations, 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 in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls system over financial reporting 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 or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement 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; and

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- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged 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.

10. 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 reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

11. This Statement includes the Standalone Financial Results for the quarter ended 31st March 2025 and quarter ended 31st March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of those financial years, which were subjected to limited review by us.

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: 25028328BMIZUS8508

Place : Coimbatore
Date : 23rd May 2025

Independent Auditor's Report on Consolidated Annual Financial Results

To the Board of Directors of Precot Limited

Opinion

1. We have audited the accompanying Consolidated Annual Financial Results ("the Statement") of **Precot Limited** (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group") for the year ended 31st March, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ('Listing Regulations').

2. 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 financial information of subsidiary furnished by the management, the aforesaid statement:

   i. includes the annual financial results of the following entities:

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

   ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and

   iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the consolidated net profit (after tax), other comprehensive income and other financial information of the Group for the year ended March 31st, 2025.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Annual Financial Results* section of our report. We are independent of the Group in accordance

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with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act 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 reasonable basis for our opinion.

Management and Board of Directors Responsibilities for the Consolidated Annual Financial Results

4. This Statement has been prepared on the basis of the Consolidated Annual Financial Statements / financial information and has been approved by the Company's Board of Directors. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Management and Board of Directors are also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for 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 the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.

5. In preparing the Statement, the Management and Board of Directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

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6. The Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of the Group.

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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and 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 Standards on Auditing specified, under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

8. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

   - Identify and assess the risks of material misstatement of the Statement, 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, misrepresentations, 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 in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the group 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 or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement 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 Statement including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

9. We communicate with those charged with governance of the Holding Company and such other entity included in the consolidated financial results of which we are the independent auditors 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.

10. 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 reasonably be thought to bear on our independence, and where applicable, related safeguards.

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



Other Matters

12. The Statement includes results for the quarter ended 31st March,2025 and quarter ended 31st March,2025, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of those financial years, which were subjected to limited review by us.

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: 25028328BMIZUT7180

Place: Coimbatore
Date: 23rd May 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 Audited Financial Results for the quarter and year ended 31st March 2025

₹ in Lakhs

S.No	Particulars	Standalone					Consolidated				
		Quarter ended			Year ended		Quarter ended			Year ended	
		31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24	31-Mar-25	31-Dec-24	31-Mar-24	31-Mar-25	31-Mar-24
		Unaudited			Audited		Unaudited			Audited	
1	**Income from operations**										
	(a) Revenue from operations	21,833.06	20,388.42	21,881.83	83,103.01	80,181.80	21,833.06	20,388.42	21,881.83	83,103.01	80,181.80
	(b) Other operating revenue	942.71	811.17	966.27	3,715.70	3,878.16	942.71	811.17	966.27	3,715.70	3,878.16
	(c) Other income	80.08	146.93	416.95	432.17	921.81	80.08	146.93	416.95	432.17	921.81
	Total Income	**22,855.85**	**21,346.52**	**23,265.05**	**87,250.88**	**84,981.77**	**22,855.85**	**21,346.52**	**23,265.05**	**87,250.88**	**84,981.77**
2	**Expenses**										
	(a) Cost of materials consumed	11,419.72	11,550.09	11,251.55	48,021.66	47,235.36	11,419.72	11,550.09	11,251.55	48,021.66	47,235.36
	(b) Purchase of stock in trade	-	-	-	-	-	-	-	-	-	-
	(c) Changes in inventories of finished goods,stock in trade and work-in-progress	1,007.85	(294.11)	2,913.48	(168.63)	5,134.45	1,007.85	(294.11)	2,913.48	(168.63)	5,134.45
	(d) Employee benefits expense	2,101.56	2,149.85	1,811.14	8,297.19	7,087.34	2,101.56	2,149.85	1,811.14	8,297.19	7,087.34
	(e)Finance costs	402.81	803.99	803.12	2,868.61	3,219.83	402.81	803.99	803.12	2,868.61	3,219.83
	(f) Depreciation, amortisation & Impairment expense	534.81	444.07	437.51	1,864.81	1,961.17	534.81	444.07	437.51	1,864.81	1,961.17
	(g) Other expenses	5,434.34	5,186.58	4,599.41	19,575.97	17,618.13	5,434.34	5,186.58	4,599.41	19,575.97	17,618.13
	Total expenses	**20,901.09**	**19,840.47**	**21,816.21**	**80,459.61**	**82,256.28**	**20,901.09**	**19,840.47**	**21,816.21**	**80,459.61**	**82,256.28**
3	Profit / (Loss) before exceptional items and tax (1-2)	**1,954.76**	**1,506.05**	**1,448.84**	**6,791.27**	**2,725.49**	**1,954.76**	**1,506.05**	**1,448.84**	**6,791.27**	**2,725.49**
4	Exceptional items	-	-	-	-	(183.60)	-	-	-	-	(183.60)
5	**Profit / (Loss) before tax from contiuning operations (3+4)**	**1,954.76**	**1,506.05**	**1,448.84**	**6,791.27**	**2,541.89**	**1,954.76**	**1,506.05**	**1,448.84**	**6,791.27**	**2,541.89**
6	**Tax expenses (a+b+c)**	381.84	394.18	581.23	1,613.92	277.21	381.84	394.19	581.23	1,613.92	277.21
	(a) Current tax	(282.91)	188.44	-	211.38	-	(282.91)	188.44	-	211.38	-
	(b) Deferred Tax	664.75	205.74	581.23	1,402.54	758.07	664.75	205.74	581.23	1,402.54	758.07
	(C) Tax credit for earlier years	-	-	(0.00)	-	(480.86)	-	-	(0.00)	-	(480.86)
7	**Profit/(Loss) for the period from continuing operations(5-6)**	**1,572.92**	**1,111.87**	**867.61**	**5,177.35**	**2,264.68**	**1,572.92**	**1,111.87**	**867.61**	**5,177.35**	**2,264.68**
8	**Discontinued operations**										
	Profit/(Loss) for the period from discontinued operations before tax	(1,510.66)	(218.38)	479.91	(2,380.16)	(812.42)	(1,510.66)	(218.38)	479.91	(2,380.16)	(812.42)
	Tax expenses of discontiued operations	311.98	29.83	(133.48)	491.55	225.97	311.98	29.83	(133.48)	491.55	225.97
	Profit/(Loss) for the period from discontinued operations	**(1,198.68)**	**(188.55)**	**346.43**	**(1,888.61)**	**(586.45)**	**(1,198.68)**	**(188.55)**	**346.43**	**(1,888.61)**	**(586.45)**
9	**Profit/(Loss) for ther period (7+8)**	**374.24**	**923.32**	**1,214.04**	**3,288.74**	**1,678.23**	**374.24**	**923.32**	**1,214.04**	**3,288.74**	**1,678.23**
10	**Other Comprehensive Income:**										
	A) Items that will not be reclassified to profit or Loss:										
	i) Remeasurement of the defined benefit plans	56.95	(55.59)	56.26	(107.36)	(54.63)	56.95	(55.59)	56.26	(107.36)	(54.63)
	ii) Gains / (Losses) on fair value of Equity instruments measured at fair value through OCI	-	-	(517.62)	-	(517.62)	-	-	(517.62)	-	(517.62)
	iii) Income tax relating to items that will not be reclassified to profit or loss	(14.33)	13.99	139.49	27.02	144.02	(14.33)	13.99	139.49	27.02	144.02
	Total Other Comprehensive Income	**42.62**	**(41.60)**	**(321.87)**	**(80.34)**	**(428.23)**	**42.62**	**(41.60)**	**(321.87)**	**(80.34)**	**(428.23)**
11	**Total Comprehensive Income for the period (9+10)**	**416.86**	**881.72**	**892.17**	**3,208.40**	**1,250.00**	**416.86**	**881.72**	**892.17**	**3,208.40**	**1,250.00**
12	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
13	Other Equity as shown in the audited balance sheet	-	-	-	**41,309.67**	**38,281.26**	-	-	-	**43,649.67**	**40,621.26**
14	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing operations	13.11	9.27	7.23	43.14	18.87	13.11	9.27	7.23	43.14	18.87
15	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for discontinued operations	(9.99)	(1.57)	2.89	(15.74)	(4.89)	(9.99)	(1.57)	2.89	(15.74)	(4.89)
16	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing & discontinued operations	3.12	7.69	10.12	27.41	13.99	3.12	7.69	10.12	27.41	13.99



Statement of Assets and liabilities : ₹ in Lakhs

	Particulars	Standalone		Consolidated	
		31-Mar-25	31-Mar-24	31-Mar-25	31-Mar-24
	ASSETS				
(1)	**Non-current Assets**				
	(a) Property, Plant and Equipment	44,727.93	41,741.70	47,149.33	44,163.10
	(b) Right of use of assets	552.50	668.93	552.50	668.93
	(c) Capital work-in-progress	308.54	5,599.31	308.54	5,599.31
	(d) Investment property	3,516.30	-	3,516.30	
	(e) Intangible assets	95.76	29.33	95.76	29.33
	(f) Intangible assets under development	60.80	-	60.80	-
	(g) Financial Assets			-	-
	(i) Investments	345.47	345.47	**264.00**	**264.00**
	(ii) Other Financial Assets	1,036.15	1,119.61	1,036.15	1,119.61
	(h) Deferred tax assets (net)	-	181.25	-	181.25
	(i) Other non-current assets	1,764.27	1,163.11	1,764.27	1,163.11
	Total Non Current Assets	**52,407.72**	**50,848.71**	**54,747.65**	**53,188.64**
(2)	**Current assets**				
	(a) Inventories	21,063.76	23,227.19	21,063.76	23,227.19
	(b) Financial Assets				
	(i) Investments	864.34	1,277.66	864.34	1,277.66
	(ii) Trade receivables	11,320.78	13,085.09	11,320.78	13,085.09
	(iii) Cash and cash equivalents	83.04	52.69	83.21	52.86
	(iv) Bank balances other than (iii) above	524.95	722.24	524.95	722.24
	(v) Loans	79.62	92.93	79.62	92.93
	(vi) Other Financial Assets	74.70	65.76	74.70	65.76
	(c) Other current assets	4,796.82	3,698.64	4,796.82	3,698.64
	Total Current Assets	**38,808.01**	**42,222.20**	**38,808.18**	**42,222.37**
	Non current assets held for sale	**313.38**	**-**	**313.38**	
	TOTAL ASSETS	**91,529.11**	**93,070.91**	**93,869.21**	**95,411.01**
	EQUITY AND LIABILITIES				
	EQUITY				
	(a) Equity Share capital	1,200.00	1,200.00	1,200.00	1,200.00
	(b) Other Equity	41,309.67	38,281.26	43,649.67	40,621.26
		-	-	-	-
	Equity Attributable to owners of Precot Ltd	**42,509.67**	**39,481.26**	**44,849.67**	**41,821.26**
	Non controlling Interests	-	-	0.10	0.10
	Total Equity	**42,509.67**	**39,481.26**	**44,849.77**	**41,821.36**
(1)	**LIABILITIES**				
	Non-current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	10,313.18	14,430.35	10,313.18	14,430.35
	(ii) Lease Liability	263.78	346.38	263.78	346.38
	(b) Provisions	702.35	1,443.50	702.35	1,443.50
	(c) Deferred tax liabilities (Net)	702.72	-	702.72	-
	(d) Other non-current liabilities	62.06	70.86	62.06	70.86
	Total Non Current Liabilities	**12,044.09**	**16,291.09**	**12,044.09**	**16,291.09**
(2)	**Current liabilities**				
	(a) Financial Liabilities				
	(i) Borrowings	22,258.60	22,455.11	22,258.60	22,455.11
	(ii) Lease Laibility	113.46	91.57	113.46	91.57
	(iii) Trade payables				
	- Outstanding dues of small & Micro Enterprises	400.28	168.58	400.28	168.58
	- Outstanding dues of creditors other than Micro & Small enterprises	9,366.75	10,129.80	9,366.75	10,129.80
	(iv) Other financial liabilities	4,251.37	3,606.09	4,251.37	3,606.09
	(b) Other current liabilities	375.72	524.24	375.72	524.24
	(c) Provisions	209.17	323.17	209.17	323.17
	(d) Current Tax Liabilities (Net)	-	0.00	-	0.00
	Total Current Liabilities	**36,975.35**	**37,298.56**	**36,975.35**	**37,298.56**
	TOTAL LIABILITIES	**49,019.44**	**53,589.65**	**49,019.44**	**53,589.65**
	TOTAL EQUITY AND LIABILITIES	**91,529.11**	**93,070.91**	**93,869.21**	**95,411.01**

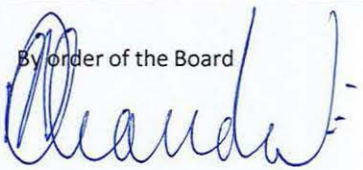


PRECOT LIMITED	Standalone				Consolidated			
CASH FLOW STATEMENT	31st March 2025		31st Mar 2024		31st March 2025		31st Mar 2024	
	Rs. lakhs		Rs. lakhs		Rs. lakhs		Rs. lakhs	
A. CASH FLOW FROM OPERATING ACTIVITIES								
Net Profit/(Loss) before exceptional items and tax		4,411.11		1,106.33		4,411.11		1,106.33
Adjustments for :								
Depreciation, amortization & Impairment expense	2,170.83		2,267.36		2,170.83		2,267.36	
Interest income	(240.39)		(242.70)		(240.39)		(242.70)	
(Gain)/Loss on fair valuation of financial assets at fair value through Profit and Loss (FVTPL)	(30.65)		9.37		(30.65)		9.37	
Dividend from Financial assets at fair value through Profit and Loss	-		(1.37)		-		(1.37)	
(Profit)/Loss on sale of Property,Plant and Equipment (net)	(13.97)		(57.58)		(13.97)		(57.58)	
Unrealised foreign exchange loss/(gain)	34.30		(19.36)		34.30		(19.36)	
Liabilities no more payable	(0.98)		(313.50)		(0.98)		(313.50)	
Finance cost (including fair value change in financial instruments)	3,308.09		3,935.46		3,308.09		3,935.46	
Allowance for credit loss (net)	88.07		(9.99)		88.07		(9.99)	
Bad debts written off	5.54		39.36		5.54		39.36	
Irrecoverable advance written off			-		-		-	
Other adjustments	(14.32)		(20.80)		(14.32)		(20.80)	
Interest income on IT refund	(18.25)		-		(18.25)		-	
(Profit)/Loss on Sale of Investments (net)	(32.76)		(8.91)		(32.76)		(8.91)	
		5,255.51		5,577.34		5,255.51		5,577.34
Operating Profit before working capital changes		**9,666.62**		**6,683.67**		**9,666.62**		**6,683.67**
Adjustments for :								
(Increase) / Decrease in Inventories	2,163.43		973.70		2,163.43		973.70	
(Increase) / Decrease in Trade Receivables	1,671.66		(1,152.50)		1,671.66		(1,152.50)	
(Increase) / Decrease in Loans and Other Financial Assets	99.55		(154.95)		99.55		(154.95)	
(Increase) / Decrease in Other Assets	(1,072.19)		186.59		(1,072.19)		186.59	
Increase / (Decrease) in Trade Payable	(541.29)		3,977.84		(541.29)		3,977.84	
Increase / (Decrease) in Other Financial Liabilities	794.19		735.43		794.19		735.43	
Increase / (Decrease) in Other Liabilities and Provisions	(1,119.83)		437.31		(1,119.83)		437.31	
		1,995.52		5,003.42		1,995.52		5,003.42
Cash generated from Operations		**11,662.14**		**11,687.09**		**11,662.14**		**11,687.09**
Direct Taxes		(83.88)		419.45		(83.88)		419.45
Net Cash Flow from operating activities		**11,578.26**		**12,106.54**		**11,578.26**		**12,106.54**
B.CASH FLOW FROM INVESTING ACTIVITIES								
Purchase of Property, Plant and Equipment (Including CWIP)	(3,725.61)		(7,456.53)		(3,725.61)		(7,456.53)	
Advance settled for purchase of Property, Plant and Equipment	(743.18)		1,349.94		(743.18)		1,349.94	
Sale of Property, Plant and Equipment	67.73		102.97		67.73		102.97	
Purchase of Non - Current Investments	-		(264.00)		-		(264.00)	
Purchase of current investments	(3,457.17)		(1,804.27)		(3,457.17)		(1,804.27)	
Sale of non current investments	-		110.91		-		110.91	
Sale of current investments	3,934.47		802.41		3,934.47		802.41	
Other Investing activities	-		(0.91)		-		(0.91)	
Interest Received	249.70		221.23		249.70		221.23	
Dividend received	-		1.37		-		1.37	
Net Cash flow used in investing activities		**(3,674.06)**		**(6,936.88)**		**(3,674.06)**		**(6,936.88)**
C. CASH FLOW FROM FINANCING ACTIVITES:-								
Interest Paid	(3,419.04)		(3,942.85)		(3,419.04)		(3,942.85)	
Dividend/Unclaimed Dividend paid	(176.27)		(0.83)		(176.27)		(0.83)	
Proceeds / (Repayment) of Long Term Borrowings	(3,877.21)		433.52		(3,877.21)		433.52	
Repayment of lease liability	(137.78)		(126.51)		(137.78)		(126.51)	
Proceeds / (Repayments) of Unsecured Loan	-		-		-		-	
Proceeds / (Repayments) of loans repayable on demand	(460.83)		(1,404.61)		(460.83)		(1,404.61)	
Net Cash Flow used in financing activities		**(8,071.13)**		**(5,041.28)**		**(8,071.13)**		**(5,041.28)**
Net Increase/(Decrease) in Cash and Cash Equivalents		**(166.93)**		**128.38**		**(166.93)**		**128.38**
Cash and Bank Balances as at 01.04.2024 and 01.04.2023 (Opening balance)		774.92		646.55		775.09		646.72
Less: Bank balances not considered as Cash and Cash Equivalents as per Indian Accounting Standard 7		524.95		722.24		524.95		722.24
Less: Adjustment pertaining to Cash and Cash Equivalents of Discontinued Operations								
Cash and Cash Equivalents as at 31.03.2025 and 31.03.2024 (Closing balance)		**83.04**		**52.69**		**83.21**		**52.86**



Notes	
1	The Board of Directors have recommended a final dividend of Rs.3/- per share (Face value of Rs.10/- per share)
2	The above audited results have been subjected to review by the statutory auditors, reviewed by the Audit committee and approved by the Board of Directors at its meeting held on 23rd May 2025.
3	The operations of the company primarily relate to only one reportable operating segment namely Textiles. Hence the results are reported under one segment as per Ind AS 108 - Operating Segments.
4	a). The Board of Directors at their meeting held on 27th February 2025 decided to discontinue the operations of one of the Spinning units located at Hindupur, Andhra Pradesh, considering the unsustainable losses over the past several years and with no visibility of any significant improvement in the near future. Consequently, the working results of the unit has been disclosed in Discontinued Operations with comparative / prior periods being re-presented / restated in Standalone and Consolidated Financial Statements.The assets and liabilities for the year ended 31st March 2025 have been reclassified as Non Current Assets / Liabilities pertaining to Disposal Group for which comparatives have not been restated. b).Loss from Discontinued operations for the quarter and year ended 31.03.2025 includes an amount of Rs.1119 lakhs towards Employee's settlement.
5	Figures for the earlier period have been regrouped / reclassified wherever necessary to correspond to the figures for the current period.
6	The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the third quarter of the respective financial years, which were subject to limited review by the Statutory auditors.

By order of the Board



ASHWIN CHANDRAN
Chairman & Managing Director
(DIN: 00001884)

Place : Coimbatore
Date : 23-May-2025

May 23, 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,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") – reg.

Pursuant to Regulation 33 of the Listing Regulations, we hereby confirm and declare that the statutory auditors of the company, M/s VKS Aiyer & Co, Chartered Accountants, have issued an Audit Report with unmodified opinion on Audited financial results of the company (Standalone and Consolidated) for the quarter and financial year ended on March 31, 2025.

This declaration is submitted pursuant to Regulation 33 (3)(d) of the Listing Regulations.

This is for your information and records.

Thanking you,

Yours truly,

For Precot Limited

Ashwin Chandran
Chairman and Managing Director

Precot Limited
Regd Office, D Block, 4th Floor, Hanudev Info Park, Nava India Road,
Udaiyampalayam, Coimbatore - 641 028
Tel: 0091 422 4321100 | Email: co@precot.com
CIN: L17111TZ1962PLC001183 | Website: www.precot.com