

May 27, 2026

To, Listing Compliance Department National Stock Exchange of India Ltd, Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (East), Mumbai- 400051 NSE Symbol: ABCOTS	To, The General Manager- Listing BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 BSE Scrip Code: 544522
---	---

ISIN: INE08PH01015

Subject:- Outcome of Board Meeting held on May 27, 2026.

Dear Sir/Madam,

Pursuant to provisions of Regulations 30, 33 and any other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) read with Schedule III thereto, we would like to inform you that the Board of Directors of the Company, based on recommendation of the Audit Committee of the Board of the Company, in their meeting held today i.e. May 27, 2026 (commenced at 03:00 P.M. and concluded at 04:35 P.M.) has inter alia, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Financial Year ended March 31, 2026 and noted Audit Report on such Financial Results. We are enclosing herewith the following as Annexure - A:

- a) Such Audited Standalone and Consolidated Financial Results;
- b) Audit Report with unmodified opinions on the aforesaid Financial Results; and
- c) Declaration pursuant to regulation 33(3)(d) of Listing Regulations.

Further, in the same meeting, the Board based on the recommendation of the Audit Committee of the Board, has also approved re-appointment of Mr. Niti Rajan Bansal, Practicing Chartered Accountant, as the Internal Auditor of the Company for the financial year ending March 31, 2027.

The details required under Regulation 30 of the Listing Regulations read with SEBI Master Circular bearing reference no. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026, with respect to the re-appointment of Internal Auditor are enclosed as Annexure -B.

The copies of the abovesaid Financial Results along with the Audit Report are also being uploaded on the Company's website at www.abcotspin.co.in.

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

Yours Faithfully,

A B COTSPIN INDIA LIMITED

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



For A B Cotspin India Limited

Rahul Kapasiya
Company Secretary & Compliance Officer
M. No.: A70811

Encl.: As Above

A B COTSPIN INDIA LIMITED

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

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
A B 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 A B COTSPIN INDIA LIMITED "the company" for the Quarter and year ended March 31, 2026"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, 2026.

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 there under, 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.

A handwritten signature in blue ink, appearing to be 'Dhiraj Mittal', written over a circular stamp.

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 there under and other accounting principles generally accepted in India and incompliance 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 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

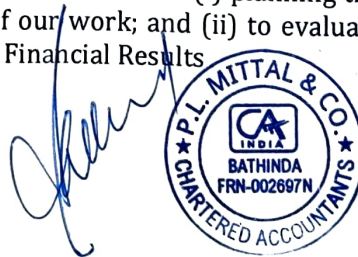
The objectives are to obtain reasonable assurance about whether the Stand alone financial results as a whole are free from material misstatement, whether due to fraud or error to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee 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 Stand alone financial results including the disclosures, and whether the Stand alone 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 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 Stand alone results for the Quarterly ended March 31,2026, 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 Stand alone 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 2026 on which we issued our audit report dated 27th May 2026.

For PL Mittal & Co.
Chartered Accountants

Sat Dev Garg
Partner

M. No. 081553
FRN: 002697N

UDIN: - 26081553 EYS YRW 8742



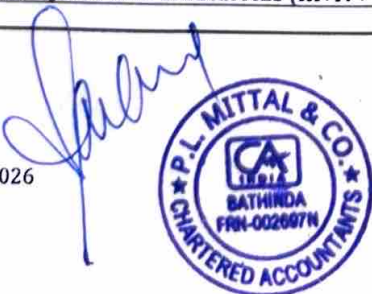
Place: -Bathinda

Dated: -27TH May 2026

STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026

S.No.	Particulars	Year Ended	
		31.03.2026 (audited) (₹) in lacs	31.03.2025 (audited) (₹) in lacs
	ASSETS		
I	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	9,582.25	6,578.66
	(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	-	-
	(ii) Other Financial Assets	8.78	21.36
	(f) Other Non Current Tax Assets	192.15	207.79
	(g) Other Non Current assets	9.86	9.86
	TOTAL NON CURRENT ASSETS	3,510.36	1,459.59
		13,303.40	11,594.36
II	CURRENT ASSETS		
	(a) Inventories		
	(b) Financial Assets	6,790.56	8,158.39
	(i) Trade receivables		
	(ii) Cash and Cash Equivalents	7,223.04	4,782.38
	(iii) Bank Balances Other than Cash and Cash Equivalents	1.20	0.30
	(iv) Loans	159.31	6.52
	(v) Other Financial Assets	-	-
	(c) Other Current Assets	0.91	0.23
	TOTAL CURRENT ASSETS	3,809.95	4,274.27
		17,984.96	17,222.10
	TOTAL ASSETS (I+II)	31,288.36	28,816.46
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	2,215.96	1,661.53
	(b) Other Equity	13,106.73	9,391.89
III	Total Equity	15,322.69	11,053.42
	LIABILITIES		
IV	NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	6,110.62	7,016.47
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	-	-
	(d) Deferred Tax Liabilities (Net)	11.50	46.59
	TOTAL NON- CURRENT LIABILITIES	275.99	237.87
		6,398.11	7,300.93
V	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	8,571.83	9,766.48
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables	-	-
	Dues to micro and small enterprises	150.33	15.67
	Dues to others	436.69	411.02
	(iv) Other Financial Liabilities	169.14	192.83
	(b) Other Current Liabilities	10.43	13.59
	(c) Provisions	0.23	0.53
	(d) Current Tax Liability, Net	228.90	62.00
	TOTAL CURRENT LIABILITIES	9,567.56	10,462.11
	TOTAL LIABILITIES	15,965.67	17,763.04
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	31,288.36	28,816.46

Place :Jaitu
Date: 27.05.2026



By Order of the Board
for A B Cotspin India Limited


Deepak Garg
(Managing Director)
DIN: 00843929

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31-12-2025	31.03.2025	31.03.2026	31-03-2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	
	INCOME					
I	Revenue From Operations	10,421.34	7,713.47	8,495.36	29,867.71	29,806.36
II	Other Income	68.65	203.73	171.95	277.99	273.42
III	Total Revenue (I+II)	10,489.99	7,917.19	8,667.31	30,145.70	30,079.78
	EXPENSES					
	Cost of Material Consumed	5,743.12	6,107.02	5,002.39	22,964.69	23,067.21
	Changes in Inventory	2,600.08	(442.82)	1,644.33	(1,449.97)	(37.99)
	Purchase of Stock in Trade	51.94	5.09	149.43	338.65	413.14
	Employees Benefit Expenses	275.18	243.52	260.12	1,016.49	942.87
	Finance Costs	300.69	283.56	310.67	1,071.12	1,039.50
	Depreciation and Amortisation Expenses	391.42	402.22	241.93	1,394.33	879.12
	Other Expenses	855.76	832.77	710.14	2,994.82	2,416.51
	CSR Expense	-	13.00	13.00	17.50	14.00
	Total Expenses (IV)	10,218.19	7,444.36	8,332.01	28,347.63	28,734.36
V	Profit/(Loss) Before Exceptional Items Tax (III-IV)	271.81	472.83	335.30	1,798.07	1,345.42
VI	Exceptional Items	-	-	-	-	-
VII	Profit/(Loss) Before Tax (V-VI)	271.81	472.83	335.30	1,798.07	1,345.42
VIII	Tax expenses:					
	Current Tax	74.46	128.31	80.74	432.50	315.76
	Current Tax of prior period	-	12.50	(0.00)	12.50	3.87
	Deferred Tax	1.47	(7.75)	66.18	26.95	26.77
	Total Tax Expenses	75.92	133.06	146.91	471.95	346.39
IX	Profit/(Loss) for the period (VII-VIII)	195.88	339.77	188.39	1,326.12	999.03
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	42.77	(2.09)	7.56	42.90	(3.77)
	Income Tax Effect thereon	(11.14)	0.21	(1.87)	(11.16)	(0.74)
XI	Total Other Comprehensive Income	31.63	(1.88)	5.69	31.74	(4.51)
XII	Total Comprehensive Income for the Year (IX+X)	227.51	337.88	194.08	1,357.87	994.52
XIII	Earnings per equity share (Par value ₹ 10/- each) (For continuing operation)					
	Basic	0.90	1.55	1.77	6.06	9.39
	Diluted	0.90	1.55	1.52	6.06	8.03
	(Not Annualised except for the year ended 2026 & 2025)					

By Order of the Board
for A B Cotspin India Limited


Deepak Garg
(Managing Director)
DIN: 00843929

Place : Jaitu
Date: 27.05.2026






AUDITED STANDALONE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31,2026

Particulars	For the Year ended 31st March 2026 Rupees (₹) in Lacs	For the Year ended 31st March 2025 Rupees (₹) in Lacs
A CASH FLOW FROM OPEARTING ACTIVITIES		
Net Profit before tax		
Add:	1,798.07	1,345.42
Depreciation/Amortisation		
Provision for Gratuity	1,394.33	879.12
Finance Cost	10.46	20.33
Loss (Profit) on sale of Fixed Assets/ Long Term Investments	1,071.12	1,039.50
Less:	(5.30)	-
Operating (loss)/profit before Working Capital Changes	4,268.68	3,284.36
Movements in working capital :-		
(Increase)/ Decrease in Inventories		
(Increase)/ Decrease in Trade Receivables	1,367.84	(1,675.10)
(Increase)/ Decrease in Other than Cash Bank Balances	(2,440.66)	(966.19)
(Increase)/ Decrease in Other Current Assets	(152.79)	(3.59)
(Increase)/ Decrease in Other Financial Assets	464.32	(3,588.02)
(Increase)/ Decrease in Loans	(0.68)	(0.09)
Increase/ (Decrease) in Trade Payables	-	865.73
Increase/ (Decrease) in Other Current Liabilities	160.34	101.64
Increase/ (Decrease) in Other Financial Liabilities	(3.16)	3.03
Operating (loss)/profit after Working Capital Changes	57.06	14.49
(Increase)/ Decrease in Non- Current/Security Deposits	3,720.97	(1,963.74)
(Increase)/ Decrease in Current Prepaid Expenses	15.64	416.12
(Increase)/ Decrease in Non- Current Term Deposits	-	6.69
	(0.10)	(0.26)
Cash Generated from Operations		
Refund/(Payment) of Taxes (including TDS)	3,736.52	(1,541.18)
Net Cash Flow from Operating Activities (A)	(278.09)	(256.05)
	3,458.42	(1,797.23)
B CASH FLOW FROM INVESTMENT ACTIVITIES		
Sale of Property, Plant and Equipment		
Sale of Long Term Investments	7.00	-
Less:	10.28	57.72
Amount spent on Capital WIP	-	-
Purchase of Long Term Investments	-	(3,296.88)
Capital Advances against Purchase of Fixed Assets	-	(1.00)
Purchase of Fixed Assets Net of Capital Advances	(2,050.67)	(1,457.76)
	(1,163.27)	(189.14)
Net Cash Flow from Investing Activities (B)	(3,196.66)	(4,887.06)
C CASH FLOW FROM FINANCING ACTIVITIES		
Add: Allotment of Shares (in Cash)	2,910.75	3,216.75
Proceeds from Long Term Loan and Borrowings	49.00	-
Repayment of Long Term Loan and Borrowings	(954.85)	2,516.66
Repayment of Short Term Loan and Borrowings	(1,194.65)	1,988.35
Less: Interest Paid	(1,071.12)	(1,039.50)
Net Cash Flow from Financing Activities (C)	-	-
	(260.86)	6,682.26
Net Increase in Cash and Cash Equivalents(A+B+C)	0.90	(2.03)
Cash and Cash Equivalents (Opening Balance)	0.30	2.33
Cash and Cash Equivalents (Closing Balance)	1.20	0.30
Cash and cash equivalents consist of Balance with Bank.	1.20	0.30

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

Place :Jaitu
Date: 27.05.2026




By Order of the Board
for A B Cotspin India Limited


Deepak Garg
(Managing Director)
DIN: 00843929

1	The Standalone financial results of A B Cotspindia Limited ("the Company") for the Quarterly and Financial Year ended March 31, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27th May, 2026.
2	The above standalone financial results have been prepared in accordance with the recognition and measurement principles of applicable Indian Accounting Standards ('Ind AS'), as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), specified under section 133 of the Companies Act, 2013, other accounting principles generally accepted in India and in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), 2015 as amended.
3	Pursuant to the Board resolution passed at the meeting held on 25th August, 2023, the Company has approved to issue and allot 1,20,28,562 Fully Convertible warrants to persons belonging to 'Promoter & Promoter Group' and 'Non-Promoter' Category, on preferential basis, at an issue price of Rs. 70/- per warrant in accordance with provisions of Chapter V of SEBI ICDR Regulations, for an aggregate amount of up to Rs. 84,19,99,340/-. The same was approved by the shareholders in their annual general meeting held on 25 September, 2023. Further, in 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 5th, 2025, March 12th, 2025 and March 17th, 2025, in favour of the respective allottees till 31st March, 2025. During the Financial Year 2025-26 the Company has converted 55,44,280 warrants into Equity Share on 7th April 2025.
4	In line with Ind AS -108 Operating Segments and basis of the review of operations being done by the Senior Management, the operations of the Company full under the Cotton ginning and netting business which is considered to be the only reportable segment by the management.
5	The figures of the Quarter ended March 31,2026 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.









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
A B 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 A B COTSPIN INDIA LIMITED "the Parent" and its subsidiaries together referred to as "the group" for the Quarter and year ended March 31, 2026 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 yearended March 31, 2026:

- a. Include the results of the following entities:

Sr No.	Name of the Entity	Relationship
1.	A B 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, 2026.

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 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 there under, 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 there under 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 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 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 image shows a handwritten signature in blue ink on the left. To its right is a circular blue stamp. The stamp contains the text "P. L. MITTAL & CO." at the top, "INDIA" in the center, "BATHINDA" below it, and "FRN-002697N" at the bottom. The outer ring of the stamp reads "CHARTERED ACCOUNTANTS".

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.

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 31,2026, 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 2026 on which we issued our audit report dated 27th May 2026.

For PL Mittal & Co.
Chartered Accountants

Sat Dev Garg
Partner
M. No. 081553
FRN: 002697N
UDIN: -



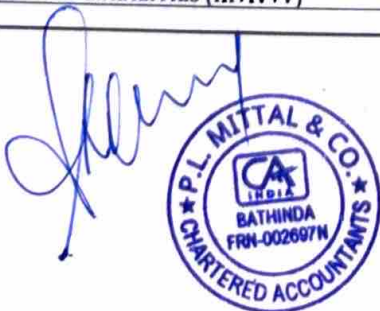
26081553 AVSYJG4459

Place: - Bathinda
Dated: -27/05/2026

CONSOLIDATED STATEMENT OF ASSETS & LIABILITIES AS AT MARCH 31, 2026

S. No.	Particulars	Year Ended	
		31.03.2026	31.03.2025
		(audited)	(audited)
		(₹) in lacs	(₹) in lacs
	ASSETS		
I	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	9,582.25	6,578.66
	(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	-	-
	(ii) Other Financial Assets	7.78	20.36
	(f) Other Non Current Tax Assets	192.15	207.79
	(g) Other Non Current assets	9.86	9.86
	TOTAL NON CURRENT ASSETS	3,510.36	1,459.59
		13,302.40	11,593.37
II	CURRENT ASSETS		
	(a) Inventories	6,790.56	8,158.39
	(b) Financial Assets		
	(i) Trade receivables	7,223.04	4,782.38
	(ii) Cash and Cash Equivalents	1.71	11.76
	(iii) Bank Balances Other than Cash and Cash Equivalents	159.31	18.52
	(iv) Loans	-	-
	(v) Other Financial Assets	0.91	0.30
	(c) Other Current Assets	3,809.95	4,274.27
	TOTAL CURRENT ASSETS	17,985.47	17,245.62
	TOTAL ASSETS (I+II)	31,287.87	28,838.99
	EQUITY AND LIABILITIES		
	EQUITY		
	(a) Equity Share Capital	2,215.96	1,661.53
	(b) Other Equity	13,105.64	9,414.12
	(c) Non Controlling Interest	-	-
III	Total Equity	15,321.60	11,075.65
IV	LIABILITIES		
	NON-CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	6,110.62	7,016.47
	(ii) Lease Liabilities	-	-
	(iii) Other Financial Liabilities	-	-
	(b) Other Non-Current Liabilities	-	-
	(c) Provisions	-	-
	(d) Deferred Tax Liabilities (Net)	11.50	46.59
	TOTAL NON- CURRENT LIABILITIES	275.99	237.87
		6,398.11	7,300.93
V	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	8,571.83	9,766.48
	(ii) Lease Liabilities	-	-
	(iii) Trade Payables	-	-
	Dues to micro and small enterprises	-	-
	Dues to others	150.33	15.67
	(iv) Other Financial Liabilities	437.29	411.32
	(b) Other Current Liabilities	169.14	192.83
	(c) Provisions	10.43	13.59
	(d) Current Tax Liability, Net	0.23	0.53
	TOTAL CURRENT LIABILITIES	228.90	62.00
	TOTAL LIABILITIES	9,568.16	10,462.41
		15,966.27	17,763.34
	TOTAL EQUITY AND LIABILITIES (III+IV+V)	31,287.87	28,838.99

Place : Jaitu
Date: 27.05.2026



By Order of the Board
for A B Cotspin India Limited


Deepak Garg
(Managing Director)
DIN: 00843929

STATEMENT OF AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED MARCH 31, 2026

Sr. No.	Particulars	Quarter Ended					
		31.03.2026		31.03.2025		Year Ended	
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)	(Audited)
	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	(₹) in lacs	
	INCOME						
i	Revenue From Operations	10,421.84	7,723.47	8,506.61	29,888.21	29,817.61	
II	Other Income	68.65	203.73	172.01	278.15	273.48	
III	Total Revenue (I+II)	10,490.49	7,927.19	8,678.62	30,166.36	30,091.09	
	EXPENSES						
	Cost of Material Consumed						
	Changes in Inventory	5,743.12	6,107.02	5,002.39	22,964.69	23,067.21	
	Purchase of Stock in Trade	2,600.08	(442.82)	1,644.33	(1,449.97)	(37.99)	
	Employees Benefit Expenses	51.94	5.09	149.43	338.65	413.14	
	Finance Costs	275.18	243.52	260.12	1,016.49	942.87	
	Depreciation and Amortisation Expenses	300.69	283.56	310.67	1,071.12	1,039.50	
	Other Expenses	391.42	402.22	241.93	1,394.33	879.12	
	CSR Expense	856.06	832.77	710.47	2,995.13	2,417.10	
	Total Expenses (IV)	10,219.00	7,466.91	8,320.34	28,391.60	28,723.45	
V	Profit/(Loss) Before Exceptional Items Tax (III-IV)	271.50	460.28	358.28	1,774.76	1,367.64	
VI	Exceptional Items	-	-	-	-	-	
VII	Profit/(Loss) Before Tax (V-VI)	271.50	460.28	358.28	1,774.76	1,367.64	
VIII	Tax expenses:						
	Current Tax	74.46	128.31	80.74	432.50	315.76	
	Current Tax of prior period	-	12.50	(0.00)	12.50	3.87	
	Deferred Tax	1.47	(7.75)	66.18	26.95	26.77	
	Total Tax Expenses	75.92	133.06	146.91	471.95	346.39	
IX	Profit/(Loss) for the period (VII-VIII)	195.57	327.22	211.37	1,302.81	1,021.25	
	Net Profit Attributable to						
	Owners of the Company	195.57	327.22	211.37	1,302.81	1,021.25	
	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	42.77	(2.09)	7.56	42.90	(3.77)	
	Income Tax Effect thereon	(11.14)	0.21	(1.87)	(11.16)	(0.74)	
XI	Total Other Comprehensive Income	31.63	(1.88)	5.69	31.74	(4.51)	
	Other Comprehensive Income attributable to						
	Owners of the Company	31.63	(1.88)	5.69	31.74	(4.51)	
	Non-Controlling Interest	-	-	-	-	-	
XII	Total Comprehensive Income for the Year (IX+X)	227.20	325.34	217.06	1,334.55	1,016.74	
	Total Comprehensive Income attributable to						
	Owners of the Company	227.20	325.34	217.06	1,334.55	1,016.74	
	Non-Controlling Interest	-	-	-	-	-	
XIII	Earnings per equity share (Par value ₹ 10/- each)						
	(For continuing operation)						
	Basic	0.89	1.54	1.99	5.96	9.60	
	Diluted	0.89	1.54	1.70	5.96	8.21	
	(Not Annualised except for the year ended 2026 & 2025)						

Place : Jaitu
Date: 27.05.2026



By Order of the Board
for A B Cotspin India Limited

Deepak Garg
(Managing Director)
DIN: 00843929



AUDITED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED MARCH 31,2026

Particulars	For the Year ended	For the Year ended
	31st March 2026	31st March 2025
	Rupees (₹) in Lacs	Rupees (₹) in Lacs
A CASH FLOW FROM OPEARTING ACTIVITIES		
Net Profit before tax		
Add:	1,774.76	1,367.64
Depreciation/Amortisation		
Provision for Gratuity	1,394.33	879.12
Finance Cost	10.46	20.33
Loss (Profit) on sale of Fixed Assets/ Long Term Investments	1,071.12	1,039.50
Less:	(5.30)	-
Operating (loss)/profit before Working Capital Changes	4,245.37	3,306.59
Movements in working capital :-		
(Increase) / Decrease in Inventories		
(Increase) / Decrease in Trade Receivables	1,367.84	(1,675.10)
(Increase) / Decrease in Other than Cash Bank Balances	(2,440.66)	(966.19)
(Increase) / Decrease in Other Current Assets	(140.79)	(15.59)
(Increase) / Decrease in Other Financial Assets	464.32	(3,588.02)
(Increase) / Decrease in Loans	(0.61)	(0.15)
Increase / (Decrease) in Trade Payables	-	865.73
Increase / (Decrease) in Other Current Liabilities	160.64	101.94
Increase / (Decrease) in Other Financial Liabilities	(3.16)	3.03
Operating (loss)/profit after Working Capital Changes	57.06	14.49
(Increase) / Decrease in Non- Current/Security Deposits	3,710.02	(1,953.27)
(Increase) / Decrease in Current Prepaid Expenses	15.64	416.12
(Increase) / Decrease in Non- Current Term Deposits	-	6.69
	(0.10)	(0.26)
Cash Generated from Operations		
Refund/(Payment) of Taxes (including TDS)	3,725.56	(1,530.72)
Net Cash Flow from Operating Activities (A)	(278.09)	(256.05)
	3,447.47	(1,786.77)
B CASH FLOW FROM INVESTMENT ACTIVITIES		
Sale of Property, Plant and Equipment		
Sale of Long Term Investments	7.00	-
Less:	10.28	57.72
Amount spent on Capital WIP	-	-
Purchase of Long Term Investments	-	(3,296.88)
Capital Advances against Purchase of Fixed Assets	-	(1.00)
Purchase of Fixed Assets Net of Capital Advances	(2,050.67)	(1,457.76)
	(1,163.27)	(189.14)
Net Cash Flow from Investing Activities (B)	(3,196.66)	(4,887.06)
C CASH FLOW FROM FINANCING ACTIVITIES		
Add: Allotment of Shares (in Cash)		
Proceeds from Long Term Loan and Borrowings	2,910.75	3,217.75
Repayment of Long Term Loan and Borrowings	49.00	-
Repayment of Short Term Loan and Borrowings	(954.85)	2,516.66
Less: Interest Paid	(1,194.65)	1,988.35
	(1,071.12)	(1,039.50)
Net Cash Flow from Financing Activities (C)	(260.86)	6,683.26
Net Increase in Cash and Cash Equivalents(A+B+C)	(10.05)	9.43
Cash and Cash Equivalents (Opening Balance)	11.76	2.33
Cash and Cash Equivalents (Closing Balance)	1.71	11.76
Cash and cash equivalents consist of Balance with Bank.	1.71	11.76

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


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

Place :Jaitu
Date: 27.05.2026

By Order of the Board
for A B Cotspin India Limited


Deepak Garg
(Managing Director)
DIN: 00843929



1	<p>The Consolidated financial results of A B Cotspin India Limited ("the Company") for the Quarterly and Financial year ended March 31, 2026 has been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 27th May, 2026.</p>
	<p>The consolidated financial results includes results of all its :- (i) Parent - A B Cotspin India Ltd. (ii) Subsidiary- KKML Welfare Foundation</p>
2	<p>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.</p>
3	<p>Pursuant to the Board resolution passed at the meeting held on 25th August, 2023, the Company has approved to issue and allot 1,20,28,562 Fully Convertible warrants to persons belonging to 'Promoter & Promoter Group' and 'Non-Promoter' Category, on preferential basis, at an issue price of Rs. 70/- per warrant in accordance with provisions of Chapter V of SEBI ICDR Regulations, for an aggregate amount of up to Rs. 84,19,99,340/-. The same was approved by the shareholders in their annual general meeting held on 25 September, 2023.</p> <p>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 5th, 2025, March 12th, 2025 and March 17th, 2025, in favour of the respective allottees till 31st March, 2025. During the Financial Year 2025-26 the Company has converted 55,44,280 warrants into Equity Share on 7th April 2025.</p>
4	<p>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.</p>
5	<p>The figures of the Quarter ended March 31,2026 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</p>
6	<p>Previous year figures have been regrouped/ rearranged wherever necessary to correspond with the current year's classification/ disclosures.</p>









May 27, 2026

To, Listing Compliance Department National Stock Exchange of India Ltd, Exchange Plaza, C-1 Block G, Bandra Kurla Complex, Bandra (East), Mumbai- 400051 NSE Symbol: ABCOTS ISIN: INE08PH01015	To, The General Manager- Listing BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 BSE Scrip Code: 544522
--	--

Subject:- Disclosure pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

In compliance with the regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 on March 31, 2026 duly reviewed and recommended by the Audit Committee and approved by the Board of Directors at its respective meetings held on May 27, 2026.

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



Rajinder Prasad Garg
Chief Financial Officer



A B COTSPIN INDIA LIMITED

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

Disclosure of information under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Re-appointment: Mr. Niti Rajan Bansal , Practising Chartered Accountant (Membership Number: 501349) re-appointed as the Internal Auditor of the Company for the financial year ending March 31, 2027, with immediate effect.
2.	Date of appointment/cessation (as applicable) & term of appointment.	Date of Appointment - 27th May, 2026; Appointed as Internal Auditor of the Company for the Financial Year 2026-27.
3.	Brief profile (in case of appointment)	Mr. Niti Rajan Bansal is a member of Institute of Chartered Accountant of India and brings with him vast experience of more than 18 years in accounts, taxation and finance. Over the course of his distinguished career, he has held several positions within the various prestigious organisations.
4.	Disclosure of relationships between directors (in case of appointment of a director)	He is not related to any of the Directors or Key Managerial Personnel of the Company.

A B COTSPIN INDIA LIMITED

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