



May 16, 2026

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, 2026, 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 on 16th May 2026, has inter alia, considered and approved the standalone and consolidated audited financial results for the quarter and financial year ended March 31, 2026:

Pursuant to Regulation 33 of SEBI(LODR) 2015 , we hereby enclosing the following:

1. Audited Financial Results (Standalone and Consolidated) for the quarter and financial year ended March 31, 2026;
2. Independent Auditors Report on the Audited Financial Results (Standalone and Consolidated);
3. Declaration of Independent Audit Report with unmodified opinion for Standalone and Consolidated Financial Results for the financial year ended on March 31, 2026;
4. Recommendation of Final dividend of Rs 4/- per share subject to approval of shareholders in the ensuing Annual General Meeting

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 5.35 PM. This is for your information and records.

Thanking you,

For Precot Limited

M Achuth Menon

Company Secretary and Compliance Officer

ACS Membership No. A63980

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: L171111TZ1962PLC001183 | Website: www.precot.com

Statement of audited Financial Results for the quarter and year ended 31st Mar 2026

₹ in Lakhs

S.No	Particulars	Standalone					Consolidated				
		Quarter ended			Year ended	Year ended	Quarter ended			Year ended	Year ended
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Unaudited			Audited		Unaudited			Audited	
1	Income from operations										
	(a) Revenue from operations	24,989.65	20,049.94	21,833.06	85,208.93	83,103.01	24,989.65	20,049.94	21,833.06	85,208.93	83,103.01
	(b) Other operating revenue	775.67	748.35	942.71	3,346.62	3,715.70	775.67	748.35	942.71	3,346.62	3,715.70
	(c) Other income	60.79	97.72	80.08	315.26	432.17	60.79	97.72	80.08	315.26	432.17
	Total Income	25,826.11	20,896.01	22,855.85	88,870.81	87,250.88	25,826.11	20,896.01	22,855.85	88,870.81	87,250.88
2	Expenses										
	(a) Cost of materials consumed	10,065.83	9,577.13	11,419.72	42,580.04	48,021.66	10,065.83	9,577.13	11,419.72	42,580.04	48,021.66
	(b) Purchase of stock in trade	855.74	336.99	-	2,718.92	-	855.74	336.99	-	2,718.92	-
	(c) Changes in inventories of finished goods, stock in trade and work-in-progress	3,557.42	1,114.22	1,007.85	1,200.49	(168.63)	3,557.42	1,114.22	1,007.85	1,200.49	(168.63)
	(d) Employee benefits expense	2,581.69	2,207.04	2,101.56	9,387.90	8,297.19	2,581.69	2,207.04	2,101.56	9,387.90	8,297.19
	(e) Finance costs	1,121.34	793.93	402.81	3,720.30	2,868.61	1,121.34	793.93	402.81	3,720.30	2,868.61
	(f) Depreciation, amortisation & Impairment expense	749.48	754.30	534.81	2,877.24	1,864.81	749.48	754.30	534.81	2,877.24	1,864.81
	(g) Other expenses	5,051.82	5,315.58	5,434.34	21,391.75	19,575.97	5,051.82	5,315.58	5,434.34	21,391.75	19,575.97
	Total expenses	23,983.32	20,099.19	20,901.09	83,876.64	80,459.61	23,983.32	20,099.19	20,901.09	83,876.64	80,459.61
3	Profit / (Loss) before exceptional items and tax (1-2)	1,842.79	796.82	1,954.76	4,994.17	6,791.27	1,842.79	796.82	1,954.76	4,994.17	6,791.27
4	Exceptional items	-	-	-	-	-	-	-	-	-	-
5	Profit / (Loss) before tax from continuing operations (3+4)	1,842.79	796.82	1,954.76	4,994.17	6,791.27	1,842.79	796.82	1,954.76	4,994.17	6,791.27
6	Tax expenses (a+b+c)	668.70	219.13	381.84	1,409.40	1,613.92	668.70	219.13	381.84	1,409.40	1,613.92
	(a) Current tax	553.54	213.82	(282.91)	1,180.00	211.38	553.54	213.82	(282.91)	1,180.00	211.38
	(b) Deferred Tax	(93.48)	5.31	664.75	20.76	1,402.54	(93.48)	5.31	664.75	20.76	1,402.54
	(c) Tax expense for earlier years	208.64	-	-	208.64	-	208.64	-	-	208.64	-
7	Profit/(Loss) for the period from continuing operations(5-6)	1,174.09	577.69	1,572.92	3,584.77	5,177.35	1,174.09	577.69	1,572.92	3,584.77	5,177.35
8	Discontinued operations										
	Profit/(Loss) for the period from discontinued operations before tax	-	-	(1,510.66)	-	(2,380.16)	-	-	(1,510.66)	-	(2,380.16)
	Tax (Expenses) / Credit of discontinued operations	-	-	311.98	-	491.55	-	-	311.98	-	491.55
	Profit/(Loss) for the period from discontinued operations	-	-	(1,198.68)	-	(1,888.61)	-	-	(1,198.68)	-	(1,888.61)
9	Profit/(Loss) for the period (7+8)	1,174.09	577.69	374.24	3,584.77	3,288.74	1,174.09	577.69	374.24	3,584.77	3,288.74
10	Other Comprehensive Income:										
	A) Items that will not be reclassified to profit or Loss:										
	i) Remeasurement of the defined benefit plans	104.15	(39.94)	56.95	(1.35)	(107.36)	104.15	(39.94)	56.95	(1.35)	(107.36)
	ii) Gains / (Losses) on fair value of Equity instruments measured at fair value through OCI	-	-	-	-	-	-	-	-	-	-
	iii) Income tax relating to items that will not be reclassified to profit or loss	(26.21)	10.05	(14.33)	0.34	27.02	(26.21)	10.05	(14.33)	0.34	27.02
	Total Other Comprehensive Income	77.94	(29.89)	42.62	(1.01)	(80.34)	77.94	(29.89)	42.62	(1.01)	(80.34)
11	Total Comprehensive Income for the period (9+10)	1,252.03	547.80	416.86	3,583.76	3,208.40	1,252.03	547.80	416.86	3,583.76	3,208.40
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	-	-	-	44,533.43	41,309.67	-	-	-	46,873.43	43,649.67
14	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing operations	9.78	4.81	13.11	29.87	43.14	9.78	4.81	13.11	29.87	43.14
15	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for discontinued operations	-	-	(9.99)	-	(15.74)	-	-	(9.99)	-	(15.74)
16	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing & discontinued operations	9.78	4.81	3.12	29.87	27.41	9.78	4.81	3.12	29.87	27.41



Statement of Assets and liabilities :		Rs. In Lakhs		₹ in Lakhs	
		Standalone		Consolidated	
		31-Mar-26	31-Mar-25	31-Mar-26	31-Mar-25
	Particulars				
	ASSETS				
(1)	Non-current Assets				
	(a) Property, Plant and Equipment	48,447.23	44,712.91	50,868.63	47,134.31
	(b) Right of use of assets	390.08	552.50	390.08	552.50
	(c) Capital work-in-progress	515.55	308.54	515.55	308.54
	(d) Investment property	3,513.01	3,531.32	3,513.01	3,531.32
	(e) Intangible assets	129.87	95.76	129.87	95.76
	(f) Intangible assets under development	-	60.80	-	60.80
	(g) Financial Assets				
	(i) Investments	475.28	345.47	393.81	264.00
	(ii) Other Financial Assets	854.97	1,036.15	854.97	1,036.15
	(h) Other non-current assets	1,344.74	1,764.27	1,344.74	1,764.27
	Total Non Current Assets	55,670.73	52,407.72	58,010.66	54,747.65
(2)	Current assets				
	(a) Inventories	16,160.55	21,063.76	16,160.55	21,063.76
	(b) Financial Assets				
	(i) Investments	921.90	864.34	921.90	864.34
	(ii) Trade receivables	13,482.35	11,320.78	13,482.35	11,320.78
	(iii) Cash and cash equivalents	134.83	83.04	134.93	83.21
	(iv) Bank balances other than (iii) above	345.56	524.95	345.56	524.95
	(v) Loans	77.84	79.62	77.84	79.62
	(vi) Other Financial Assets	101.21	74.70	101.21	74.70
	(c) Other current assets	3,806.89	4,796.82	3,806.96	4,796.82
	Total Current Assets	35,031.13	38,808.01	35,031.30	38,808.18
	Non current assets held for sale	117.35	313.38	117.35	313.38
	TOTAL ASSETS	90,819.21	91,529.11	93,159.31	93,869.21
	EQUITY AND LIABILITIES				
	EQUITY				
	(a) Equity Share capital	1,200.00	1,200.00	1,200.00	1,200.00
	(b) Other Equity	44,533.43	41,309.67	46,873.43	43,649.67
	Equity Attributable to owners of Precot Ltd	45,733.43	42,509.67	48,073.43	44,849.67
	Non controlling Interests	-	-	0.10	0.10
	Total Equity	45,733.43	42,509.67	48,073.53	44,849.77
(1)	LIABILITIES				
	Non-current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	13,030.00	10,313.18	13,030.00	10,313.18
	(ii) Lease Liability	116.51	263.78	116.51	263.78
	(b) Provisions	360.89	702.35	360.89	702.35
	(c) Deferred tax liabilities (Net)	723.14	702.72	723.14	702.72
	(d) Other non-current liabilities	53.34	62.06	53.34	62.06
	Total Non Current Liabilities	14,283.88	12,044.09	14,283.88	12,044.09
(2)	Current liabilities				
	(a) Financial Liabilities				
	(i) Borrowings	21,445.04	22,258.60	21,445.04	22,258.60
	(ii) Lease Liability	137.84	113.46	137.84	113.46
	(iii) Trade payables				
	- Outstanding dues of small & Micro Enterprises	278.95	400.28	278.95	400.28
	- Outstanding dues of creditors other than Micro & Small enterprises	4,983.44	9,366.75	4,983.44	9,366.75
	(iv) Other financial liabilities	3,298.82	4,251.37	3,298.82	4,251.37
	(b) Other current liabilities	360.91	375.72	360.91	375.72
	(c) Provisions	83.64	209.17	83.64	209.17
	(d) Current Tax Liabilities (Net)	213.26	-	213.26	-
	Total Current Liabilities	30,801.90	36,975.35	30,801.90	36,975.35
	TOTAL LIABILITIES	45,085.78	49,019.44	45,085.78	49,019.44
	TOTAL EQUITY AND LIABILITIES	90,819.21	91,529.11	93,159.31	93,869.21



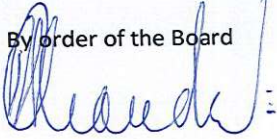
PRECOT LIMITED CASH FLOW STATEMENT	Standalone				Consolidated			
	31st March 2026		31st March 2025		31st March 2026		31st March 2025	
	Rs. lakhs		Rs. lakhs		Rs. lakhs		Rs. lakhs	
A. CASH FLOW FROM OPERATING ACTIVITIES								
Net Profit/(Loss) before exceptional items and tax		4,994.17		4,411.11		4,994.17		4,411.11
From continuing operations								
From Discontinued operations								
Adjustments for :								
Depreciation, amortization & Impairment expense	2,877.24		2,170.83		2,877.24		2,170.83	
Interest income	(186.40)		(240.39)		(186.40)		(240.39)	
(Gain)/Loss on fair valuation of financial assets at fair value through Profit and Loss (FVTPL)	(1.91)		(30.65)		(1.91)		(30.65)	
Dividend from Financial assets at fair value through Profit and Loss	-		-		-		-	
(Profit)/Loss on sale of Property, Plant and Equipment (net)	2.94		(13.97)		2.94		(13.97)	
Unrealised foreign exchange loss/(gain)	314.84		34.30		314.84		34.30	
Liabilities no more payable	(32.25)		(0.98)		(32.25)		(0.98)	
Finance cost (including fair value change in financial instruments)	3,720.30		3,308.09		3,720.30		3,308.09	
Allowance for credit loss (net)	(47.37)		88.07		(47.37)		88.07	
Bad debts written off	-		5.54		-		5.54	
Gain on Termination of lease	(1.86)		-		(1.86)		-	
Other adjustments	-		(14.32)		-		(14.32)	
Interest income on IT refund	(9.58)		(18.25)		(9.58)		(18.25)	
(Profit)/Loss on Sale of Investments (net)	(5.14)		(32.76)		(5.14)		(32.76)	
		6,630.81		5,255.51		6,630.81		5,255.51
Operating Profit before working capital changes		11,624.98		9,666.62		11,624.98		9,666.62
Adjustments for :								
(Increase) / Decrease in Inventories	4,903.21		2,163.43		4,903.21		2,163.43	
(Increase) / Decrease in Trade Receivables	(1,967.30)		1,671.66		(1,967.30)		1,671.66	
(Increase) / Decrease in Loans and Other Financial Assets	182.95		99.55		182.95		99.55	
(Increase) / Decrease in Other Assets	983.90		(1,072.19)		983.83		(1,072.19)	
Increase / (Decrease) in Trade Payable	(4,504.64)		(541.29)		(4,504.64)		(541.29)	
Increase / (Decrease) in Other Financial Liabilities	(916.15)		797.92		(916.15)		797.92	
Increase / (Decrease) in Other Liabilities and Provisions	(519.95)		(1,119.83)		(519.95)		(1,119.83)	
		(1,837.98)		1,999.25		(1,838.05)		1,999.25
Cash generated from Operations		9,787.00		11,665.86		9,786.93		11,665.86
Direct Taxes		(741.79)		(83.88)		(741.79)		(83.88)
Net Cash Flow from operating activities		9,045.21		11,581.99		9,045.14		11,581.99
B. CASH FLOW FROM INVESTING ACTIVITIES								
Purchase of property, plant and equipment, including intangible assets, and movement in capital work in progress and capital advances	(7,008.48)		(4,468.79)		(7,008.48)		(4,468.79)	
Sale of Property, Plant and Equipment	420.64		67.73		420.64		67.73	
Proceeds from sale of assets held for sale	162.52		-		162.52		-	
Purchase of Non - Current Investments	(129.81)		-		(129.81)		-	
Purchase of current investments	(55.64)		(3,457.17)		(55.64)		(3,457.17)	
Sale of current investments	5.14		3,934.47		5.14		3,934.47	
Interest Received	159.89		249.70		159.89		249.70	
		(6,445.74)		(3,674.06)		(6,445.74)		(3,674.06)
Net Cash flow used in Investing activities		(6,445.74)		(3,674.06)		(6,445.74)		(3,674.06)
C. CASH FLOW FROM FINANCING ACTIVITIES:-								
Interest Paid	(3,686.40)		(3,419.04)		(3,686.40)		(3,419.04)	
Dividend paid	(360.00)		(180.00)		(360.00)		(180.00)	
Proceeds / (Repayment) of Long Term Borrowings	1,765.12		(3,877.21)		1,765.12		(3,877.21)	
Repayment of lease liability	(144.13)		(137.78)		(144.13)		(137.78)	
Proceeds / (Repayments) of Unsecured Loan	-		-		-		-	
Proceeds / (Repayments) of loans repayable on demand	(301.66)		(460.83)		(301.66)		(460.83)	
		(2,727.07)		(8,074.86)		(2,727.07)		(8,074.86)
Net Cash Flow used in financing activities		(2,727.07)		(8,074.86)		(2,727.07)		(8,074.86)
Net Increase/(Decrease) in Cash and Cash Equivalents		(127.60)		(166.93)		(127.67)		(166.93)
Cash and Bank Balances as at								
01.04.2025 and 01.04.2024 (Opening balance)		607.99		774.92		608.16		775.09
Less: Bank balances not considered as Cash and Cash Equivalents as per Indian Accounting Standard 7		345.56		524.95		345.56		524.95
Less: Adjustment pertaining to Cash and Cash Equivalents of Discontinued Operations		-		-		-		-
Cash and Cash Equivalents as at								
31.03.2026 and 31.03.2025 (Closing balance)		134.83		83.04		134.93		83.21



Notes

- 1 The Board of Directors have recommended a final dividend of Rs. 4/- share (Face value of Rs.10/- share)
- 2 The above results have been audited by the statutory auditors, reviewed and recommended by the audit committee and approved by the Board of Directors at its meeting held on 16.05.2026. The figures for the quarter ended 31.03.2026 are the balancing figures between audited financial statements for the year ended 31.03.2026 and the unaudited figures for the nine months ended 31.12.2025
- 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 had 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.
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 The Company's subsidiary does not have any business operations for the period. Accordingly, consolidation does not result in any adjustment, and hence the Standalone and Consolidated financial results for the period ended 31st Mar 2026 and 31st Mar 2025 remain the same.
- 6 Figures for the earlier period have been regrouped / reclassified wherever necessary to correspond to the figures for the current period.
- 7 During the year ended 31st Mar 2026, the company has recognised a restatement loss of ₹ 314.84 lakhs.
- 8 Effective November 21, 2025, the Government of India consolidated 29 existing labour laws into four Labour Codes, namely the Code on Wages, 2019. The new Labour Codes have resulted in a one-time increase in the provision for gratuity on account of recognition of past service cost. Pursuant to the implementation of the new Labour Codes, the Company has recognised an estimated one-time incremental gratuity charge of Rs.213.56 lakhs for the quarter and year ended March 31, 2026, based on actuarial valuation.
Upon notification of the related rules under the new Labour Codes by the Government, and any further clarifications issued on other aspects of the new Labour Codes, the Company will evaluate and account for any additional impact, if any, in subsequent periods.

Place: Coimbatore
Date : 16-May-2026

By order of the Board


ASHWIN CHANDRAN
Chairman & Managing Director
(DIN:00001884)

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 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").
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') read with Companies (Indian Accounting Standards) Rules, 2025, as amended 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 2026.

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 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 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 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

- 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 2026 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



C.S. Sathyanarayanan
C.S. Sathyanarayanan
Partner
Membership No. 028328
UDIN: 26028328ZIMSRD4775

Place : Coimbatore
Date : 16 May 2026

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 2026, 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') read with Companies (Indian Accounting Standards) Rules, 2025, as amended 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 31st March 2026.



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 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 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.

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



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adequate internal financial controls with reference to consolidated 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 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.



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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 Matter

12. The Statement includes the Consolidated Financial Results for the quarter ended 31st March 2026 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.0000665



C.S. Sathyanarayanan
C.S.Sathyanarayanan
Partner
Membership No.: 028328
UDIN:260283280MVQLM2408

Place: Coimbatore
Date: 16 May 2026

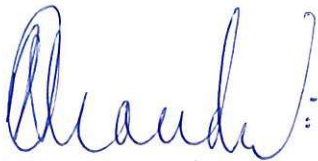
To,
Listing Department,
National Stock Exchange of India Limited,
P J Towers,
Dalal Street, Mumbai- 400 001.
Symbol :Precot

Sub: Declaration regarding Unmodified opinion on Audited Financial Statements pursuant to Regulation 33(3) (d) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015.

Declaration regarding Unmodified opinion on Audited Financial Statements pursuant to Regulation 33(3) (d) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015. In terms of provision of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we declare that the Statutory Auditors of the Company M/s. VKS Aiyer & Co., Chartered Accountants, ICAI Firm Registration Number 000066S have issued an Audit Report with Unmodified Opinion on Standalone and Consolidated Audited Financial Results of the Company for the Quarter and Financial Year ended 31st March, 2026.

Kindly take the same on records.

For Precot Limited

A handwritten signature in blue ink, appearing to read 'Ashwin Chandran'.

Ashwin Chandran
Chairman & Managing Director
DIN: 00001884

Precot Limited

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