

INDO COTSPIN LIMITED

REGD. OFF: DELHI MILE STONE 78 K.M, N.H-44 VILLAGE JHATTIPUR
OPP. ICD JATTIPUR, PANIPAT-132103(HARYANA) INDIA

CIN: L17111HR1995PLC032541, ISIN: INE407P01017
SCRIP CODE: 538838, SCRIP ID: ICL, PAN NO. AAACI4596A
EMAIL ID: rajpalaggarwal2000@yahoo.com , www.indocotspin.com
EMAIL ID: info@indocotspin.com , 9896034879

Date: 17th October 2026

To, The Manager BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001	Symbol: ICL Scrip Code: 538838 ISIN: INE407P01017
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Subject: Outcome of the Board Meeting pursuant to Regulation 30 of SEBI (Listing Obligations & Disclosures Requirements) Regulations, 2015

Dear Sir/Madam,

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of the Company at their meeting held on **Saturday, October 17, 2026**, have approved the Unaudited Financial Results along with Limited Review Report of the Company for the quarter and half year ended on 30th September, 2026.

We enclose herewith a copy of the said financial results along with the Limited Review Report by the Statutory Auditors of the Company.

The meeting of the Board of Directors commenced at **11 A.M.** and concluded at **12:30 P.M.**

This is for your information and record.

Thanking you,
Yours Faithfully

For & On Behalf of
Indo Cotspin Limited

BAL KISHAN
AGGARWAL

Digitally signed by BAL
KISHAN AGGARWAL
Date: 2026.10.17
12:32:33 +05'30'

Bal Aggarwal Kishan
Managing Director
DIN: 00456219

MANISH JAIN & ASSOCIATES.
Chartered Accountants

2ND Floor, LLC Complex, Gohana Road
PANIPAT-132103

To
The Board of Directors,
Indo Cotspin Limited

LIMITED REVIEW REPORT

We have reviewed the accompanying "Statement of unaudited Financial Results of Indo Cotspin Limited for the Quarter ended 30th Sep, 2026" being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 to the Stock exchanges.

The preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, interim financial reporting (Ind As 34) prescribed under section 133 of the Companies Act, 2013 read with rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Financial Statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is Limited primarily to inquiries of Company personnel and analytical procedure applied to financial data and thus provides less assurance than an audit. We have not performed an Audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited Financial Results, prepared in accordance with applicable accounting standards specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014, and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place of Signature: Panipat
Date: 17.10.2026
UDIN: 26096014ESXEKJ9218

For Manish Jain & Associates
Chartered Accountants
CA Manish Jain, FCA, Partner
Firm Registered with
Members No. 015000014



INDO COTSPIN LIMITED

CTN : L17111HR1995PLC032541

REGISTERED OFFICE: DELHI MILSTONE 78 K.M. NH-44, G.T. ROAD, OPP. JCD JHATTIPUR, VILLAGE: JHATTIPUR PANIPAT HARYANA

E-MAIL ID: icl1995@yahoo.com WEBSITE: <https://www.indocotspin.com>

Statement of Standalone Unaudited Financial Results for the Half Yearly/Quarter ended 30.09.2026

Sr. No.	Particular	Quarter Ended	Quarter Ended	Preceding Quarter Ended	Six Month Ended	Six Month Ended	Year ended
		30-09-2026	30-09-2025	30-06-2026	30-09-2026	30-09-2025	31-03-2026
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Revenue from Operations	242.42	659.54	200.15	442.57	850.47	2461.23
2	Other Income	8.47	0.37	0.53	9.00	0.45	0.62
3	Total Revenue (1+2)	250.89	659.91	200.68	451.57	850.92	2461.85
4	Expenses						
	(a) Cost of Materials consumed	237.78	204.00	121.44	359.22	385.53	1402.93
	(b) Purchase of Stock-in-Trade	5.74	451.70	33.29	39.03	456.08	521.43
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-75.41	-73.52	5.71	-69.70	-136.88	-4.98
	(d) Employee benefits expense	28.13	2.97	3.33	31.46	10.72	61.64
	(e) Finance Cost	2.23	1.27	0.53	2.76	1.29	5.75
	(f) Depreciation and amortisation expense	9.55	12.45	9.61	19.16	23.69	48.50
	(g) Other expenses	32.96	39.37	25.84	58.81	108.18	227.44
	Total Expenses	240.95	658.44	199.75	440.74	848.61	2460.71
5	Profit/(Loss) before exceptional items and Tax (3-4)	9.91	1.42	0.93	10.83	2.31	1.14
6	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit/(Loss) before Tax (5+6)	9.91	1.42	0.93	10.83	2.31	1.14
8	Tax Expense:						
	a) Current Tax	0.48	0.18	0.14	0.62	0.42	2.28
	b) Deferred Tax	0.41	0.34	0.35	0.76	0.60	-0.27
9	Profit/(Loss) for the period from Continuing operations (7-8)	9.02	0.92	0.44	9.45	1.29	-0.87
10	Profit/(Loss) for the period from Discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
11	Tax Expense of Discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
12	Profit/(Loss) for the period from Discontinued operations (After Tax)	0.00	0.00	0.00	0.00	0.00	0.00
13	Profit/(Loss) for the period (After Tax)	9.02	0.92	0.44	9.45	1.29	-0.87
14	Other Comprehensive Income A) (i) Items that will not be reclassified to profit or loss (ii) Income Tax relating to item that will not be re-classified to profit or loss B) A) (i) Items that will be reclassified to profit or loss (ii) Income Tax relating to item that will be re-classified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
15	Total Comprehensive income for the period (13+14)	0.00	0.00	0.00	0.00	0.00	0.00
	Details of equity share capital	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	Paid-up equity share capital	714.08	714.08	714.08	714.08	714.08	714.08
	Face value of equity share capital	10.00	10.00	10.00	10.00	10.00	10.00
16	Earnings Per Share (EPS) (For continuing operations)						
	(a) Basic	0.13	1.00	0.01	0.14	0.03	0.00
	(b) Diluted	0.13	1.00	0.01	0.14	0.03	0.00
17	Earnings Per Share (EPS) (For Discontinuing operations)						
	(a) Basic	0.00	0.00	0.00	0.00	0.00	0.00
	(b) Diluted	0.00	0.00	0.00	0.00	0.00	0.00
18	Earnings Per Share (EPS) (For Discontinuing & Continuing operations)						
	(a) Basic	0.13	0.01	0.01	0.14	0.03	0.00
	(b) Diluted	0.13	0.01	0.01	0.14	0.03	0.00

Note:

1 -The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors in their meeting on 17th October,2026 after review by an Audit Committee.

2 - There were no investor complaints known to the Company outstanding at the beginning of the quarter.

3 - Previous period figures have been regrouped wherever necessary.

FOR AND ON BEHALF OF
INDO COTSPIN LIMITED

BAL KISHAN BISHARWAJ
Managing Director (Din: 00456219)

Date: 17th October, 2026

Place: Panipat

(Rs. in Lakhs)

STATEMENT OF ASSETS AND LIABILITIES		STANDALONE	
PARTICULARS		AS AT CURRENT HALF YEAR 30.09.2026 UNAUDITED	AS AT PREVIOUS YEAR ENDED 31.03.2026 AUDITED
A	ASSETS		
1.	NON-CURRENT ASSETS		
	(a) Property, Plant and Equipment	547.84	588.10
	(b) Capital Work in Progress	0.0	0.0
	(c) Other Tangible Assets	0.00	0.0
	(d) Financial Assets	0.00	0.00
	(i) Investments	0.00	0.00
	(ii) Other Financial Assets	6.14	6.14
	(e) Deferres Tax Assets (Net)	15.68	17.43
	(f) Non-Current Tax Assets (Net)	0.00	0.00
	(g) Other Non-Current Assets	0.00	0.00
	Total Non-Current Assets	570.46	611.67
2.	CURRENT ASSETS		
	(a) Inventories	456.53	78.13
	(b) Financial Assets		
	(i) Investments	9.96	83.36
	(ii) Trade Receivables	290.70	186.76
	(iii) Cash and cash Equivalents	1.91	4.58
	(iv) Bank Balance other than above	15.85	80.23
	(v) Loans	705.75	0.00
	(vi) Other Financial Assets	0.26	83.49
	(c) Other Current Assets	0.00	0.11
	Total Current Assets	1480.95	526.64
	TOTAL ASSETS	2051.42	1138.31
	EQUITY AND LIABILITIES		
1.	EQUITY		
	(a) Equity Share Capital	714.08	714.08
	(b) Other Equity	19.58	10.13
	Total Equity	733.66	724.21
2.	NON-CURRENT LIABILITIES		
	(a) Financial Liabilities	0.00	0.00
	(i) Borrowings	31.52	68.03
	(b) Provisions	-	-
	(c) Deferres Tax Liabilities (Net)	0.00	0.00
	(e) Other non-current Liabilities	0.00	0.00
	Total Non-Current Liabilities	31.52	68.03
3.	CURRENT LIABILITIES		
	(a) Financial Liabilities		
	(i) Borrowings	239.94	0.00
	(ii) Trade Payables	345.88	340.11
	(iii) Other Financial Liabilities (other than those specified in item c)	0.00	0.00
	(b) Other Current Liabilities	698.89	2.28
	(c) Provisions	0.00	0.00
	(d) Current tax Liabilities (Net)	1.53	3.68
	Total Current Liabilities	1,286.24	346.07
	TOTAL EQUITY AND LIABILITIES	2051.42	1138.31
		For and on behalf of the Board Bal Kishan Aggarwal DIN: 00455216	
Place: Panipat			
Date: 17.10.2026		MANAGING DIRECTOR	

CASH FLOW STATEMENT FOR THE YEAR ENDED ON 30.09.2028

PARTICULARS	(Amount in Rupees)	
	Year Ended 30.09.2028	Year Ended 30.09.2028
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit / (Loss) after extraordinary items and tax		
Add: Depreciation	9,45,675.07	43,597.53
Financial Cost	19,15,785.09	9,61,178.28
Provision for Current Taxation	2,75,938.91	53,227.44
Provision for Term Loan	62,983.55	14,440.13
Provision for Previous Year Taxation	96,209.00	-
Provision For Gratuity	-	-
Loss on Sale of Fixed Assets/Shares/Vehicles	-	-
Deferred Tax Liability	2,49,361.36	2,11,188.30
	75,586.70	34,527.29
Less: Profit on sale of Fixed Assets	39,14,621.68	13,18,159.96
Less: Profit/Interest on Mutual Funds/Shares/Vehicles	-	-
Less: Interest on FDR	8,93,750.58	50,598.91
Less: Dividend Received	4,457.00	-
Less: Gratuity Paid	2,224.00	2,224.00
Operating Profit before working capital changes	27,14,190.10	12,65,338.05
Less: Increase/(Decrease) in Current Assets		
Inventories	-	-
Trade receivables	3,92,24,626.27	-13,64,933.20
Short-term loans and advances	1,42,41,434.98	-48,47,103.80
Other current assets	2,54,27,919.68	3,67,97,719.33
Add: Increase/(Decrease) in Current Liabilities		
Trade payables	-	15,400.00
Other current liabilities	38,18,320.13	-30,41,716.13
Operating Profit After Working Capital Changes	3,17,50,260.00	3,77,19,837.62
Less: Net income tax (paid) / refunds	-4,07,71,210.97	53,62,377.21
Previous Year Expenses	14,440.13	2,14,489.92
Net Cash from Operating Activities	-4,07,65,651.10	51,47,867.29
B. CASH FROM INVESTING ACTIVITIES		
Purchase of Poplar Plants	-	-
Sale of Plant & Machinery	-	-
Sale of Vehicle	4,20,000.00	-
Subsidy Received	-	6,75,000.00
Interest on FDR	18,00,000.00	-
Dividend Received	4,457.00	-
Sale of Mutual Funds	2,224.00	-
Sale of Shares	65,00,354.47	-
Purchase of shares	-	11,30,032.23
Purchase of Furniture	-	-
Purchase of Office Equipment	-1,55,181.25	-2,74,165.80
Purchase of Plant & Machinery	-	-
Investment in Building	-	-
Purchase of Solar Panel	-1,00,028.00	-3,34,235.00
Purchase of Computer	-	-
Investment in Indo Truly Trade Private Limited	-	-
Net Cash from Investing Activities	64,71,828.22	11,98,631.43

INDO COTSPIN LTD.

DIRECTOR

C. CASH FLOW FROM FINANCING ACTIVITIES

Proceeds from Share Capital		
Net Cash from Financing Activities	2,32,46,848.67	-
Proceeds from Loan		-
Net Proceeds from Working Capital Loan		-
Less: Repayment of Loans	3,93,277.00	32,58,093.00
Less: Financial Charges	2,75,938.91	63,227.44
Net Cash Flow from Financing Activities	<u>2,25,77,633.76</u>	<u>-33,11,320.44</u>
Net Increase in Cash & Cash Equivalents	-87,38,191.12	30,33,198.28
Cash & Cash Equivalents at the Beginning of the Year	1,15,12,444.47	84,79,246.19
Cash & Cash Equivalents at the End of the Year	<u>17,76,253.35</u>	<u>1,15,12,444.47</u>

Notes

- 1 The above results were reviewed by an Audit Committee and thereafter taken on record by the Board of Directors in their meeting on 17th October, 2027 after review by an Audit Committee. An unmodified opinion has been issued and the same is being filed with the stock exchange along with the above results.
- 2 The above results for the quarter ended on 30th September, 2026 have been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard (Ind AS), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India.
- 3 The figures for the previous period have been regrouped / rearranged / reclassified wherever necessary.
- 4 These Results are also updated on the company's website URL: <https://www.indocotspin.com/>.

UDIN 26096014ESXEKJ9218

INDO COTSPIN LTD.
DIRECTOR