



13th August ,2025

The Manager - Listing Department
National Stock Exchange of India Ltd
'Exchange Plaza', C 1, Block G
Bandra – Kurla Complex, Bandra (E)
Mumbai 400 051

Dear Sir/ Madam,

Sub: Unaudited Financial Results for the quarter ended 30th June,2025

Symbol: PRECOT

Pursuant to Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we enclose the unaudited financial results of the company for the quarter ended 30th June, 2025 as approved by the Board of Directors of the Company at their meeting held today i.e., August 13, 2025, along with the Limited Review Report of the Statutory Auditors of the company.

The board meeting commenced at 11.00 AM and concluded by 11.30 AM.

This is for your information and records.

Thanking you,

For Precot Limited

S Kavitha

Company Secretary

Precot Limited,

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

Independent Auditor's Review Report on Unaudited Quarterly Standalone Financial Results of the Company for the quarter ended 30th June 2025

To the Board of Directors

Precot Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Precot Limited** ("the Company") for the quarter ended 30th June 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in the Indian Accounting Standard 34 - "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act") and in compliance with Regulation 33 of the Listing Regulations and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

Other Matter

5. This Statement includes the Standalone financial results for the 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 that financial year, which were subjected to limited review by us.

Place: Coimbatore
Date: 13th August 2025



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

[Signature]
C.S.Sathyanarayanan
Partner
Membership No: 028328
UDIN: 25028328BMIZXY8783

Independent Auditor's Review Report on Unaudited Quarterly Consolidated Financial Results of the Company for the quarter ended 30th June 2025

To the Board of Directors

Precot Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of **Precot Limited** ("the Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter ended 30th June 2025 ("the Statement") being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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

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

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information of the subsidiary included in the Statement, whose interim financial information reflect total revenue of ₹ Nil, total net profit after tax of ₹ Nil and total comprehensive income of ₹ Nil for the quarter ended 30th June 2025 as considered in the Statement which were furnished by the management and not subject to review. According to the information and explanations given to us by the management, this interim financial information is not material to the Group.

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



Other Matter

7. This Statement includes the Consolidated financial results for the 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 that financial year, which were subjected to limited review by us.



Place: Coimbatore
Date: 13th August 2025

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

A handwritten signature in blue ink, appearing to read "C.S. Sathyanarayanan".

C.S. Sathyanarayanan
Partner

Membership No: 028328
UDIN: 25028328BMIZXZ1003

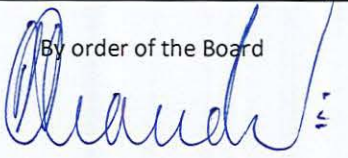
Precot Limited (CIN: L17111TZ1962PLC001183)									
SF No.559/4, D Block, 4th Floor, Hanudev Info Park, Nava India Road, Udayampalayam, Coimbatore - 641 028, Tel: 0422 - 4321100									
Email: secretary@precot.com Website: www.precot.com									
Statement of Unaudited Financial Results for the quarter ended 30th June 2025									
₹ in Lakhs									
S.No	Particulars	Standalone				Consolidated			
		Quarter ended			Year ended	Quarter ended			Year ended
		30-Jun-25	31-Mar-25	30-06-2024 (Restated)	31-Mar-25	30-Jun-25	31-Mar-25	30-06-2024 (Restated)	31-Mar-25
		Unaudited			Audited	Unaudited			Audited
1	Income from operations								
	(a) Revenue from operations	19,693.61	21,833.06	19,813.23	83,103.01	19,693.61	21,833.06	19,813.23	83,103.01
	(b) Other operating revenue	943.63	942.71	968.27	3,715.70	943.63	942.71	968.27	3,715.70
	(c) Other income	124.22	80.08	212.59	432.17	124.22	80.08	212.59	432.17
	Total Income	20,761.46	22,855.85	20,994.09	87,250.88	20,761.46	22,855.85	20,994.09	87,250.88
2	Expenses								
	(a) Cost of materials consumed	11,552.76	11,419.72	11,966.77	48,021.66	11,552.76	11,419.72	11,966.77	48,021.66
	(b) Purchase of stock in trade	630.56	-	-	-	630.56	-	-	-
	(c) Changes in inventories of finished goods, stock in trade and work-in-progress	(2,002.37)	1,007.85	(9.15)	(168.63)	(2,002.37)	1,007.85	(9.15)	(168.63)
	(d) Employee benefits expense	2,348.00	2,101.56	2,005.54	8,297.19	2,348.00	2,101.56	2,005.54	8,297.19
	(e) Finance costs	810.98	402.81	810.75	2,868.61	810.98	402.81	810.75	2,868.61
	(f) Depreciation, amortisation & Impairment expense	676.01	534.81	428.02	1,864.81	676.01	534.81	428.02	1,864.81
	(g) Other expenses	5,254.36	5,434.34	4,287.31	19,575.97	5,254.36	5,434.34	4,287.31	19,575.97
	Total expenses	19,270.30	20,901.09	19,489.24	80,459.61	19,270.30	20,901.09	19,489.24	80,459.61
3	Profit / (Loss) before exceptional items and tax (1-2)	1,491.16	1,954.76	1,504.85	6,791.27	1,491.16	1,954.76	1,504.85	6,791.27
4	Exceptional items	-	-	-	-	-	-	-	-
5	Profit / (Loss) before tax from continuing operations (3+4)	1,491.16	1,954.76	1,504.85	6,791.27	1,491.16	1,954.76	1,504.85	6,791.27
6	Tax expenses (a+b+c)	360.96	381.84	358.97	1,613.92	360.96	381.84	358.97	1,613.92
	(a) Current tax	314.04	(282.91)	133.47	211.38	314.04	(282.91)	133.47	211.38
	(b) Deferred Tax	46.92	664.75	225.50	1,402.54	46.92	664.75	225.50	1,402.54
	(C) Tax credit for earlier years	-	-	-	-	-	-	-	-
7	Profit/(Loss) for the period from continuing operations(5-6)	1,130.20	1,572.92	1,145.88	5,177.35	1,130.20	1,572.92	1,145.88	5,177.35
8	Discontinued operations								
	Profit/(Loss) for the period from discontinued operations before tax	-	(1,510.66)	(269.74)	(2,380.16)	-	(1,510.66)	(269.74)	(2,380.16)
	Tax expenses / (Credit) of discontinued operations	-	311.98	64.34	491.55	-	311.98	64.34	491.55
	Profit/(Loss) for the period from discontinued operations	-	(1,198.68)	(205.40)	(1,888.61)	-	(1,198.68)	(205.40)	(1,888.61)
9	Profit/(Loss) for the period (7+8)	1,130.20	374.24	940.48	3,288.74	1,130.20	374.24	940.48	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	(26.54)	56.95	(15.00)	(107.36)	(26.54)	56.95	(15.00)	(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	6.68	(14.33)	3.78	27.02	6.68	(14.33)	3.78	27.02
	Total Other Comprehensive Income	(19.86)	42.62	(11.22)	(80.34)	(19.86)	42.62	(11.22)	(80.34)
11	Total Comprehensive Income for the period (9+10)	1,110.34	416.86	929.26	3,208.40	1,110.34	416.86	929.26	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
13	Other Equity as shown in the audited balance sheet	-	-	-	41,309.67	-	-	-	43,649.67
14	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing operations	9.42	13.11	9.55	43.14	9.42	13.11	9.55	43.14
15	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for discontinued operations	-	(9.99)	(1.71)	(15.74)	-	(9.99)	(1.71)	(15.74)
16	Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing & discontinued operations	9.42	3.12	7.84	27.41	9.42	3.12	7.84	27.41



Notes

- 1 The above unaudited results have been subjected to limited review by the statutory auditors, reviewed and recommended by the Audit committee and approved by the Board of Directors at its meeting held on 13th Aug 2025.
- 2 The operations of the company primarily relate to only one reportable operating segment namely Textiles. Hence the results are reported under one segment as per Ind AS 108 - Operating Segments.
- 3 a) The Board of Directors at their meeting held on 27th February 2025 have 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 ₹1119 lakhs towards Employee's settlement.
- 4 Figures for the earlier period have been regrouped / reclassified wherever necessary to correspond to the figures for the current period.
- 5 The figures for the quarter ended 31st March 2025 are the balancing figures between audited figures for the full financial year and the unaudited year to date figures upto the third quarter of the respective financial year, which were subject to limited review by the Statutory auditors.
- 6 Restatement loss on foreign currency term loan amounting to ₹ 422.59 Lakhs has been charged to the Profit & Loss for the quarter ended 30th June, 2025.

Place : Coimbatore
Date : 13-Aug-2025

By order of the Board

ASHWIN CHANDRAN
Chairman & Managing Director
(DIN: 00001884)