



May 23, 2025

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

Dear Sir/ Madam,

**Sub: Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")- Outcome of the Board Meeting of the Company held on May 23, 2025 – reg.**

**Symbol: PRECOT**

The Board of Directors of the Company at their meeting held today i.e. May 23, 2025, has inter alia, considered and approved the following matters:-

1. The Board has approved and taken on record the standalone and consolidated audited financial results for the quarter and financial year ended on March 31, 2025 under Regulation 33 of the Listing Regulations - **Annexure I**
2. The Board has recommended a dividend of Rs.3/- per share for every one equity share of Rs.10/- each, for the financial year 2024-25 subject to the approval of the shareholders at the ensuing Annual General Meeting.
3. Approved the reappointment of Mr. Ashwin Chandran (DIN: 00001884), as Chairman and Managing Director, Mr. Prashanth Chandran (DIN: 01909559), as Vice Chairman Managing Director and Mr. T Kumar (DIN: 07826033) as Executive Director and Mr. Ravi Kumar Abburu (DIN:10622002) as Director - Technical Textiles for a period of three years with effect from 1.4.2026, subject to the approval of the shareholders of the Company. Detailed profile is disclosed in **Annexure II**.



4. Approved the appointment of KSR & Co., Company Secretaries LLP, Coimbatore (Peer review no.2635/2022) as secretarial auditors of the Company for a term of 5 (five) consecutive years from financial year 2025-26 till 2030-31 under the applicable provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and their appointment is subject to the approval of the shareholders at the ensuing Annual General Meeting. Detailed profile is disclosed in **Annexure II**.
5. Approved the Director's Report along with its annexures and attachments including Management Discussion and Analysis and Corporate Governance Report.
6. Approved the notice of the Annual General Meeting for the year 2025.

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

The board meeting commenced at 12.15 PM and concluded by 1.10 PM. . This is for your information and records.

Thanking you,

**For Precot Limited**

**S.Kavitha**

**Company Secretary**



May 23, 2025

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

Dear Sir/ Madam,

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

**Symbol: PRECOT**

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

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

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

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

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

Thanking you,

**For Precot Limited**

**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](mailto:co@precot.com)

CIN: L17111TZ1962PLC001183 | Website: [www.precot.com](http://www.precot.com)

**Independent Auditor's Report on Standalone Annual Financial Results**

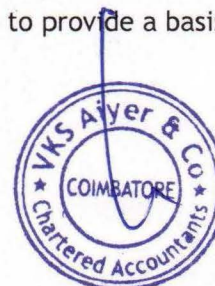
**To the Board of Directors of Precot Limited**

**Opinion**

1. We have audited the accompanying Standalone Annual Financial Results ("the Statement") of **Precot Limited** ("the Company") for the year ended 31<sup>st</sup> March, 2025 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ("Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us, the Statement:
  - i) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
  - ii) gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the standalone net profit (after tax), other comprehensive income and other financial information of the Company for the year ended 31<sup>st</sup> March, 2025.

**Basis for Opinion**

3. We conducted our audit in accordance with the Standards on Auditing ('SAs') specified under section 143(10) of the Act. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Standalone Annual Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us, is sufficient and appropriate to provide a basis for our opinion.



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

4. This Statement has been prepared on the basis of the Standalone Annual Financial Statements and has been approved by the Company's Board of Directors. The Company's Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit, other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the Statement, the Management and Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.
6. The Board of Directors are also responsible for overseeing the Company's financial reporting process.

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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement



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

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place an adequate internal financial controls system over financial reporting and the operating effectiveness of such controls;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors;
- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and



Coimbatore - 641 011

- 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 31<sup>st</sup> March 2025 and quarter ended 31<sup>st</sup> March 2024, being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year-to-date figures up to the third quarter of those financial years, which were subjected to limited review by us.



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

  
**C.S.Sathyanarayanan**  
Partner  
Membership No. 028328  
UDIN: 25028328BMIZUS8508

Place : Coimbatore  
Date : 23<sup>rd</sup> May 2025

**Independent Auditor's Report on Consolidated Annual Financial Results**

**To the Board of Directors of Precot Limited**

**Opinion**

1. We have audited the accompanying Consolidated Annual Financial Results ("the Statement") of **Precot Limited** (hereinafter referred to as the "Holding Company") and its subsidiary (Holding Company and its subsidiary together referred to as "the Group") for the year ended 31<sup>st</sup> March, 2025, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the financial information of subsidiary furnished by the management, the aforesaid statement:

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

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

- ii. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. gives a true and fair view in conformity with the applicable Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 ('the Act') and other accounting principles generally accepted in India, of the consolidated net profit (after tax), other comprehensive income and other financial information of the Group for the year ended March 31<sup>st</sup>, 2025.

**Basis for Opinion**

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



with the Code of Ethics issued by the Institute of Chartered Accountants of India ('the ICAI') together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a reasonable basis for our opinion.

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

4. This Statement has been prepared on the basis of the Consolidated Annual Financial Statements / financial information and has been approved by the Company's Board of Directors. The Holding Company's Management and Board of Directors are responsible for the preparation and presentation of the statement that gives a true and fair view of the consolidated net profit and other comprehensive income and other financial information of the in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued there under and in compliance with Regulation 33 of the Listing Regulations. The Holding Company's Management and Board of Directors are also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Statement. This responsibility includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the statement by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the Management and Board of Directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.



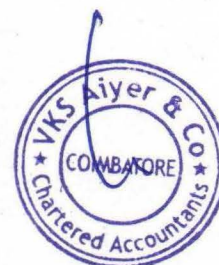
6. The Board of Directors of the entities included in the Group are responsible for overseeing the financial reporting process of the Group.

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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing specified, under Section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.
8. As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
  - Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls;
  - Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors;



- Conclude on the appropriateness of the Management and Board of Directors' use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the Statement including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Holding Company and such other entity included in the consolidated financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
10. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.
11. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



**Other Matters**

12. The Statement includes results for the quarter ended 31<sup>st</sup> March,2025 and quarter ended 31<sup>st</sup> 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.



Place: Coimbatore  
Date: 23<sup>rd</sup> May 2025

For VKS Aiyer & Co.  
Chartered Accountants  
ICAI Firm Registration No.0000665

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

C.S.Sathyanarayanan  
Partner  
Membership No.: 028328  
UDIN: 25028328BMIZUT7180

## Statement of Audited Financial Results for the quarter and year ended 31st March 2025

₹ in Lakhs

| S.No | Particulars                                                                                                        | Standalone        |                  |                  |                   |                  | Consolidated      |                  |                  |                   |                  |
|------|--------------------------------------------------------------------------------------------------------------------|-------------------|------------------|------------------|-------------------|------------------|-------------------|------------------|------------------|-------------------|------------------|
|      |                                                                                                                    | Quarter ended     |                  |                  | Year ended        |                  | Quarter ended     |                  |                  | Year ended        |                  |
|      |                                                                                                                    | 31-Mar-25         | 31-Dec-24        | 31-Mar-24        | 31-Mar-25         | 31-Mar-24        | 31-Mar-25         | 31-Dec-24        | 31-Mar-24        | 31-Mar-25         | 31-Mar-24        |
|      |                                                                                                                    | Unaudited         |                  |                  | Audited           |                  | Unaudited         |                  |                  | Audited           |                  |
| 1    | Income from operations                                                                                             |                   |                  |                  |                   |                  |                   |                  |                  |                   |                  |
|      | (a) Revenue from operations                                                                                        | 21,833.06         | 20,388.42        | 21,881.83        | 83,103.01         | 80,181.80        | 21,833.06         | 20,388.42        | 21,881.83        | 83,103.01         | 80,181.80        |
|      | (b) Other operating revenue                                                                                        | 942.71            | 811.17           | 966.27           | 3,715.70          | 3,878.16         | 942.71            | 811.17           | 966.27           | 3,715.70          | 3,878.16         |
|      | (c) Other income                                                                                                   | 80.08             | 146.93           | 416.95           | 432.17            | 921.81           | 80.08             | 146.93           | 416.95           | 432.17            | 921.81           |
|      | <b>Total Income</b>                                                                                                | <b>22,855.85</b>  | <b>21,346.52</b> | <b>23,265.05</b> | <b>87,250.88</b>  | <b>84,981.77</b> | <b>22,855.85</b>  | <b>21,346.52</b> | <b>23,265.05</b> | <b>87,250.88</b>  | <b>84,981.77</b> |
| 2    | Expenses                                                                                                           |                   |                  |                  |                   |                  |                   |                  |                  |                   |                  |
|      | (a) Cost of materials consumed                                                                                     | 11,419.72         | 11,550.09        | 11,251.55        | 48,021.66         | 47,235.36        | 11,419.72         | 11,550.09        | 11,251.55        | 48,021.66         | 47,235.36        |
|      | (b) Purchase of stock in trade                                                                                     | -                 | -                | -                | -                 | -                | -                 | -                | -                | -                 | -                |
|      | (c) Changes in inventories of finished goods, stock in trade and work-in-progress                                  | 1,007.85          | (294.11)         | 2,913.48         | (168.63)          | 5,134.45         | 1,007.85          | (294.11)         | 2,913.48         | (168.63)          | 5,134.45         |
|      | (d) Employee benefits expense                                                                                      | 2,101.56          | 2,149.85         | 1,811.14         | 8,297.19          | 7,087.34         | 2,101.56          | 2,149.85         | 1,811.14         | 8,297.19          | 7,087.34         |
|      | (e) Finance costs                                                                                                  | 402.81            | 803.99           | 803.12           | 2,868.61          | 3,219.83         | 402.81            | 803.99           | 803.12           | 2,868.61          | 3,219.83         |
|      | (f) Depreciation, amortisation & Impairment expense                                                                | 534.81            | 444.07           | 437.51           | 1,864.81          | 1,961.17         | 534.81            | 444.07           | 437.51           | 1,864.81          | 1,961.17         |
|      | (g) Other expenses                                                                                                 | 5,434.34          | 5,186.58         | 4,599.41         | 19,575.97         | 17,618.13        | 5,434.34          | 5,186.58         | 4,599.41         | 19,575.97         | 17,618.13        |
|      | <b>Total expenses</b>                                                                                              | <b>20,901.09</b>  | <b>19,840.47</b> | <b>21,816.21</b> | <b>80,459.61</b>  | <b>82,256.28</b> | <b>20,901.09</b>  | <b>19,840.47</b> | <b>21,816.21</b> | <b>80,459.61</b>  | <b>82,256.28</b> |
| 3    | Profit / (Loss) before exceptional items and tax (1-2)                                                             | 1,954.76          | 1,506.05         | 1,448.84         | 6,791.27          | 2,725.49         | 1,954.76          | 1,506.05         | 1,448.84         | 6,791.27          | 2,725.49         |
| 4    | Exceptional items                                                                                                  | -                 | -                | -                | -                 | (183.60)         | -                 | -                | -                | -                 | (183.60)         |
| 5    | <b>Profit / (Loss) before tax from continuing operations (3+4)</b>                                                 | <b>1,954.76</b>   | <b>1,506.05</b>  | <b>1,448.84</b>  | <b>6,791.27</b>   | <b>2,541.89</b>  | <b>1,954.76</b>   | <b>1,506.05</b>  | <b>1,448.84</b>  | <b>6,791.27</b>   | <b>2,541.89</b>  |
| 6    | Tax expenses (a+b+c)                                                                                               | 381.84            | 394.18           | 581.23           | 1,613.92          | 277.21           | 381.84            | 394.19           | 581.23           | 1,613.92          | 277.21           |
|      | (a) Current tax                                                                                                    | (282.91)          | 188.44           | -                | 211.38            | -                | (282.91)          | 188.44           | -                | 211.38            | -                |
|      | (b) Deferred Tax                                                                                                   | 664.75            | 205.74           | 581.23           | 1,402.54          | 758.07           | 664.75            | 205.74           | 581.23           | 1,402.54          | 758.07           |
|      | (c) Tax credit for earlier years                                                                                   | -                 | -                | (0.00)           | -                 | (480.86)         | -                 | -                | (0.00)           | -                 | (480.86)         |
| 7    | <b>Profit/(Loss) for the period from continuing operations(5-6)</b>                                                | <b>1,572.92</b>   | <b>1,111.87</b>  | <b>867.61</b>    | <b>5,177.35</b>   | <b>2,264.68</b>  | <b>1,572.92</b>   | <b>1,111.87</b>  | <b>867.61</b>    | <b>5,177.35</b>   | <b>2,264.68</b>  |
| 8    | Discontinued operations                                                                                            |                   |                  |                  |                   |                  |                   |                  |                  |                   |                  |
|      | Profit/(Loss) for the period from discontinued operations before tax                                               | (1,510.66)        | (218.38)         | 479.91           | (2,380.16)        | (812.42)         | (1,510.66)        | (218.38)         | 479.91           | (2,380.16)        | (812.42)         |
|      | Tax expenses of discontinued operations                                                                            | 311.98            | 29.83            | (133.48)         | 491.55            | 225.97           | 311.98            | 29.83            | (133.48)         | 491.55            | 225.97           |
|      | <b>Profit/(Loss) for the period from discontinued operations</b>                                                   | <b>(1,198.68)</b> | <b>(188.55)</b>  | <b>346.43</b>    | <b>(1,888.61)</b> | <b>(586.45)</b>  | <b>(1,198.68)</b> | <b>(188.55)</b>  | <b>346.43</b>    | <b>(1,888.61)</b> | <b>(586.45)</b>  |
| 9    | <b>Profit/(Loss) for the period (7+8)</b>                                                                          | <b>374.24</b>     | <b>923.32</b>    | <b>1,214.04</b>  | <b>3,288.74</b>   | <b>1,678.23</b>  | <b>374.24</b>     | <b>923.32</b>    | <b>1,214.04</b>  | <b>3,288.74</b>   | <b>1,678.23</b>  |
| 10   | Other Comprehensive Income:                                                                                        |                   |                  |                  |                   |                  |                   |                  |                  |                   |                  |
|      | <b>A) Items that will not be reclassified to profit or Loss:</b>                                                   |                   |                  |                  |                   |                  |                   |                  |                  |                   |                  |
|      | i) Remeasurement of the defined benefit plans                                                                      | 56.95             | (55.59)          | 56.26            | (107.36)          | (54.63)          | 56.95             | (55.59)          | 56.26            | (107.36)          | (54.63)          |
|      | ii) Gains / (Losses) on fair value of Equity instruments measured at fair value through OCI                        | -                 | -                | (517.62)         | -                 | (517.62)         | -                 | -                | (517.62)         | -                 | (517.62)         |
|      | iii) Income tax relating to items that will not be reclassified to profit or loss                                  | (14.33)           | 13.99            | 139.49           | 27.02             | 144.02           | (14.33)           | 13.99            | 139.49           | 27.02             | 144.02           |
|      | <b>Total Other Comprehensive Income</b>                                                                            | <b>42.62</b>      | <b>(41.60)</b>   | <b>(321.87)</b>  | <b>(80.34)</b>    | <b>(428.23)</b>  | <b>42.62</b>      | <b>(41.60)</b>   | <b>(321.87)</b>  | <b>(80.34)</b>    | <b>(428.23)</b>  |
| 11   | <b>Total Comprehensive Income for the period (9+10)</b>                                                            | <b>416.86</b>     | <b>881.72</b>    | <b>892.17</b>    | <b>3,208.40</b>   | <b>1,250.00</b>  | <b>416.86</b>     | <b>881.72</b>    | <b>892.17</b>    | <b>3,208.40</b>   | <b>1,250.00</b>  |
| 12   | Paid-up equity share capital (Face value of ₹ 10/- each)                                                           | 1,200.00          | 1,200.00         | 1,200.00         | 1,200.00          | 1,200.00         | 1,200.00          | 1,200.00         | 1,200.00         | 1,200.00          | 1,200.00         |
| 13   | Other Equity as shown in the audited balance sheet                                                                 | -                 | -                | -                | 41,309.67         | 38,281.26        | -                 | -                | -                | 43,649.67         | 40,621.26        |
| 14   | Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing operations                | 13.11             | 9.27             | 7.23             | 43.14             | 18.87            | 13.11             | 9.27             | 7.23             | 43.14             | 18.87            |
| 15   | Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for discontinued operations              | (9.99)            | (1.57)           | 2.89             | (15.74)           | (4.89)           | (9.99)            | (1.57)           | 2.89             | (15.74)           | (4.89)           |
| 16   | Earnings Per Share (EPS) (Basic & Diluted) of ₹ 10/-each (not annualised) for continuing & discontinued operations | 3.12              | 7.69             | 10.12            | 27.41             | 13.99            | 3.12              | 7.69             | 10.12            | 27.41             | 13.99            |



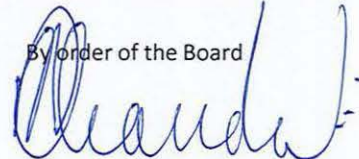
## Statement of Assets and liabilities :

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



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



| Notes                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1                                                                                                                                                                                                                                                                                                                                                                                                                  | The Board of Directors have recommended a final dividend of Rs.3/- per share ( Face value of Rs.10/- per share)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 2                                                                                                                                                                                                                                                                                                                                                                                                                  | The above audited results have been subjected to review by the statutory auditors, reviewed by the Audit committee and approved by the Board of Directors at its meeting held on 23rd May 2025.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 3                                                                                                                                                                                                                                                                                                                                                                                                                  | The operations of the company primarily relate to only one reportable operating segment namely Textiles. Hence the results are reported under one segment as per Ind AS 108 - Operating Segments.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 4                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>a). The Board of Directors at their meeting held on 27th February 2025 decided to discontinue the operations of one of the Spinning units located at Hindupur, Andhra Pradesh, considering the unsustainable losses over the past several years and with no visibility of any significant improvement in the near future. Consequently, the working results of the unit has been disclosed in Discontinued Operations with comparative / prior periods being re-presented / restated in Standalone and Consolidated Financial Statements.The assets and liabilities for the year ended 31st March 2025 have been reclassified as Non Current Assets / Liabilities pertaining to Disposal Group for which comparatives have not been restated.</p> <p>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.</p> |
| 5                                                                                                                                                                                                                                                                                                                                                                                                                  | Figures for the earlier period have been regrouped / reclassified wherever necessary to correspond to the figures for the current period.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| 6                                                                                                                                                                                                                                                                                                                                                                                                                  | The figures for the quarter ended 31st March 2025 and 31st March 2024 are the balancing figures between audited figures in respect of the full financial year and the year to date figures upto the third quarter of the respective financial years, which were subject to limited review by the Statutory auditors.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <div data-bbox="91 846 315 903"> Place : Coimbatore<br/> Date : 23-May-2025 </div> <div data-bbox="1792 649 2150 903"> <div data-bbox="1792 649 2150 805">  </div> <div data-bbox="1792 686 2150 903"> By order of the Board<br/><br/> ASHWIN CHANDRAN<br/> Chairman &amp; Managing Director<br/> (DIN: 00001884) </div> </div> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

May 23, 2025

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

Dear Sir,

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

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

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

This is for your information and records.

Thanking you,

Yours truly,

For Precot Limited  
  
Ashwin Chandran

**Chairman and Managing Director**

**Precot Limited**

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



## Annexure II

Details under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read along with SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11<sup>th</sup> November, 2024.

### Mr. Ashwin Chandran (DIN: 00001884)

| S.no | Particulars                                                                       | Details                                                                                                                                                                                                                                                                                                                                                                                                          |
|------|-----------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Reason for change                                                                 | Re-appointment of <b>Mr. Ashwin Chandran</b> , as Chairman and Managing Director of the Company.                                                                                                                                                                                                                                                                                                                 |
| 2    | Date of appointment and terms of appointment                                      | 3 years w.e.f. 1 <sup>st</sup> April, 2026 to 31 <sup>st</sup> March, 2029 subject to approval of shareholders of the Company.<br>He would be liable to retire by rotation.                                                                                                                                                                                                                                      |
| 3    | Brief Profile (in case of appointment)                                            | Mr. Ashwin Chandran B.Sc(Hons), MBA, is having more than 20 years' experience in Textile Industry. He has been associated with the Company since 2003.<br>He is holding Directorship in Kovilpatti Lakshmi Roller Flour Mills Limited, The Lakshmi Mills Limited, The Cotton Textiles Export Promotion Council, PC Racing Foundation, Confederation of Indian Textile Industry and Textile Sector Skill Council. |
| 4    | Disclosure of relationship between directors (in case of appointment of Director) | Mr. Ashwin Chandran is related to Mr. Prashanth Chandran Vice Chairman and Managing Director of the Company.                                                                                                                                                                                                                                                                                                     |
| 5    | Information as required under NSE/CML/2018/02 dated June 20, 2018 issued by NSE.  | Mr. Ashwin Chandran is not debarred from holding office of a Director by virtue of any SEBI Order or any other such authority.                                                                                                                                                                                                                                                                                   |

**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

**Mr. Prashanth Chandran (DIN: 01909559)**

| S.no | Particulars                                                                       | Details                                                                                                                                                                                             |
|------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Reason for change                                                                 | Re-appointment of <b>Mr. Prashanth Chandran</b> , as Vice Chairman and Managing Director of the Company.                                                                                            |
| 2    | Date of appointment & terms of appointment                                        | 3 years w.e.f. 1 <sup>st</sup> April, 2026 to 31 <sup>st</sup> March, 2029 subject to approval of shareholders of the Company.<br>He would be liable to retire by rotation.                         |
| 3    | Brief Profile (in case of appointment)                                            | Mr. Prashanth Chandran B. Eng is having more than 15 years' experience in Textile Industry. He has been associated with the Company since 2010. He is holding Directorship in PC Racing Foundation. |
| 4    | Disclosure of relationship between directors (in case of appointment of Director) | Mr. Prashanth Chandran is related to Mr. Ashwin Chandran Chairman and Managing Director of the Company.                                                                                             |
| 5    | Information as required under NSE/CML/2018/02 dated June 20, 2018 issued by NSE   | Mr. Prashanth Chandran is not debarred from holding office of a Director by virtue of any SEBI Order or any other such authority.                                                                   |

**Precot Limited,**

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Tel: 0091 422 4321100 | Email: co@precot.com

CIN: L17111TZ1962PLC001183 | Website: www.precot.com

**Mr.T Kumar (DIN: 07826033)**

| S.no | Particulars                                                                       | Details                                                                                                                                                                     |
|------|-----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Reason for change                                                                 | Reappointment of <b>Mr.T. Kumar</b> , as Executive Director of the Company.                                                                                                 |
| 2    | Date of appointment/ cessation (as applicable) & terms of appointment             | 3 years w.e.f. 1 <sup>st</sup> April, 2026 to 31 <sup>st</sup> March, 2029 subject to approval of shareholders of the Company.<br>He would be liable to retire by rotation. |
| 3    | Brief Profile (in case of appointment)                                            | Mr. T Kumar DTT is having more than 33 years' experience in Textile Industry. He has been associated with the Company since 2017.                                           |
| 4    | Disclosure of relationship between directors (in case of appointment of Director) | Mr. T Kumar is not related to any of the Directors of the Company.                                                                                                          |
| 5    | Information as required under NSE/CML/2018/02 dated June 20, 2018 issued by NSE   | Mr. T Kumar is not debarred from holding office of a Director by virtue of any SEBI Order or any other such authority.                                                      |

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**Mr. Ravi Kumar Abburu (DIN: 10622002)**

| S.no | Particulars                                                                       | Details                                                                                                                                                                                                                                                                                     |
|------|-----------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Reason for change viz., appointment, resignation, removal, death or otherwise     | Reappointment of <b>Mr. Ravi Kumar Abburu</b> , as Director Technical Textiles of the Company.                                                                                                                                                                                              |
| 2    | Date of appointment/ cessation (as applicable) & terms of appointment             | 3 years w.e.f. 1 <sup>st</sup> April, 2026 to 31 <sup>st</sup> March, 2029 subject to approval of shareholders of the Company.<br>He would be liable to retire by rotation.                                                                                                                 |
| 3    | Brief Profile (in case of appointment)                                            | Mr. Ravi Kumar Abburu holds B.Tech (Textiles)- A.C Tech, Anna University. More than 29 years of strong expertise in manufacturing operations, business excellence, and commercial with considerable exposure in all other business functions in start-up, growth, and mature organizations. |
| 4    | Disclosure of relationship between directors (in case of appointment of Director) | He is not related to any of the Directors of the Company.                                                                                                                                                                                                                                   |
| 5    | Information as required under NSE/CML/2018/02 dated June 20, 2018 issued by NSE.  | He is not debarred from holding office of a Director by virtue of any SEBI Order or any other such authority                                                                                                                                                                                |

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### Appointment of Secretarial Auditor – KSR & Co, Company Secretaries

| S.no | Particulars                                                           | Details                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|------|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1    | Reason for change                                                     | Appointment                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| 2    | Date of appointment/ cessation (as applicable) & terms of appointment | Five (5) consecutive years from financial year 2025-26 to 2029-30 subject to approval of shareholders of the Company.                                                                                                                                                                                                                                                                                                                                                                                                    |
| 3    | Brief Profile (in case of appointment)                                | <p>KSR &amp; Co Company Secretaries LLP, Coimbatore has 3 partners and 2 Associates. The partners and the team have set an excellent track record in the Field of Corporate Laws, Securities Laws, Foreign Exchange Management Laws, Intellectual Property Laws, Insolvency and Bankruptcy law, Industrial and Labour Laws, Environmental Laws.</p> <p>The firm undertakes Board Process Audits, Corporate Governance Audits, Secretarial Audits, Internal Audits on Functions and Activities, Due Diligence Audits.</p> |

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