



## A B COTSPIN INDIA LIMITED

**Registered Address:** Bathinda Road, Jaitu, Faridkot, Punjab-151202

**CIN:** L17111PB1997PLC020118 **Email:** [info@abcotspin.in](mailto:info@abcotspin.in) **Phone:** 01635232670

**Website:** [www.abcotspin.co.in](http://www.abcotspin.co.in)

### NOTICE OF POSTAL BALLOT

[Pursuant to the provisions of Sections 110 and 108 of the Companies Act, 2013 read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014, as amended and applicable Circulars issued by the Ministry of Corporate Affairs, Government of India]

E-VOTING COMMENCES ON	E-VOTING CONCLUDES ON
Saturday, January 31, 2026 at 9:00 A.M. (IST)	Sunday, March 01, 2026 at 5:00 P.M. (IST)

Dear Member(s),

**NOTICE** is hereby given that pursuant to the provisions of Sections 110 and 108 of the Companies Act, 2013 (the "**Act**") and other applicable provisions of the Act, read with Rules 20 and 22 of the Companies (Management and Administration) Rules, 2014 (the "**Management Rules**") as amended, Secretarial Standard-2 on General Meetings (the "**SS-2**"), Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "**SEBI Listing Regulations**"), including any statutory modification(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force, guidelines prescribed by the Ministry of Corporate Affairs ("**MCA**"), Government of India, for holding general meetings/conducting postal ballot process through e-voting vide General Circular Nos. 14/2020 dated April 8, 2020 and subsequent circulars issued in this regard from time to time, latest being General Circular No. 03/2025 dated September 22, 2025 ("**MCA Circulars**"), relevant Circulars issued by SEBI in this regard (hereinafter collectively referred to as "**SEBI Circulars**") and any other applicable Laws, Rules, Circulars and Regulations, if any, for seeking approval of the Members of **A B Cotspin India Limited (the "Company")** through Postal Ballot by way of voting through electronic means ("**Remote e-voting**") only.

In compliance with MCA Circulars and SEBI Circulars, this Notice is being sent only through electronic mode to those members whose name(s) appear in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on **Friday, January 23, 2026 ("Cut-off date")** and who have registered their e-mail address(es) with the Company / Registrar and Share Transfer Agent / Depository(ies)/ Depository Participant(s). If member's e-mail address is not registered or is required to be updated with the Company/ Registrar and Share Transfer Agent/ Depositories/ Depository Participant(s), then please follow the process provided in the Notes to receive this Notice, login ID and password for remote e-Voting. The instructions for Remote e-voting are appended to the Notice.

An explanatory statement pursuant to the provisions of Section 102 and other applicable provisions, if any, of the Act, pertaining to the resolution, setting out the material facts and the reasons/rationale thereof, is appended and forms part of this Notice.

In compliance with Regulation 44 of the SEBI Listing Regulations and pursuant to the provisions of Sections 110 and 108 of the Act read with the Rules, the Company has engaged the services of Central Depository Services (India) Limited (CDSL) for the purpose of providing the Remote e-

voting facility to all members. The Remote e-voting period commences from 9.00 a.m. (IST) on **Saturday, January 31, 2026**, and ends at 5.00 p.m. (IST) on **Sunday, March 01, 2026**. Once a member casts the vote on the Resolution, the member will not be allowed to change it subsequently. Assent or Dissent of the members on the resolution mentioned in the Notice would only be taken through the Remote e-voting system as per the MCA Circulars and SEBI Circulars. Members whose name(s) appear in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date i.e. Friday, January 23, 2026 and desiring to exercise their vote through the Remote e-voting process are requested to carefully read the instructions indicated in this Notice and record their assent (FOR) or dissent (AGAINST) by following the procedure as stated in the 'Notes' section of this Notice for casting of votes by Remote e-voting not later than 5.00 p.m. (IST) on **Sunday, March 01, 2026**. The Remote e-voting facility will be disabled by CDSL immediately thereafter. The voting rights of members shall be in proportion to their shares held in the paid-up equity share capital of the Company as on the cut-off date i.e. **Friday, January 23, 2026**.

In compliance with Regulation 44 of the SEBI Listing Regulations, as amended from time to time, and pursuant to the provisions of Sections 108 and 110 of the Act read with the rules framed thereunder, the MCA Circulars and SEBI Circulars, the manner of voting on the proposed resolution is restricted only to Remote e-voting i.e., by casting votes electronically instead of submitting postal ballot forms. In compliance with the MCA Circulars and SEBI Circulars, the postal ballot notice and instructions for e-voting are being sent only through electronic mode to those Members whose email addresses are registered with the Company / Registrar and Share Transfer Agent/ Depositories/ depository participant(s) as on **Friday, January 23, 2026** (cut-off date) to enable them to cast their votes electronically.

Pursuant to the Rule 22(5) of the Management Rules, the Board of Directors of your Company has appointed Mr. Deepak Gupta (COP No. 4629, Membership No. F5339), Partner of DR Associates, Practicing Company Secretaries, as the Scrutinizer to conduct the Postal Ballot and Remote e-voting process in a fair and transparent manner.

Upon completion of the Remote e-voting process and scrutiny of the votes, the Scrutinizer will submit the report to the Chairman of the Company or any other person authorized by him within two working days from the last day of Remote e-voting. The said result along with the Scrutinizer Report shall be posted on the Company's website viz. [www.abcotspin.co.in](http://www.abcotspin.co.in), on the website of CDSL (being the Remote e-voting service provider) i.e. [www.evotingindia.com](http://www.evotingindia.com) and shall be simultaneously forwarded to National Stock Exchange of India Limited and BSE Limited, the Stock Exchanges where the Shares of the Company are listed. The proposed resolution, if approved by requisite majority, shall be deemed to have been passed on the last date of Remote e-voting, i.e., Sunday, March 01, 2026.

### **SPECIAL BUSINESS**

#### **RESOLUTION 01: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTIONS WITH AB COTTON TEXTILES PRIVATE LIMITED:**

To consider and if thought fit, the following resolution, as **Ordinary Resolution:**

**"RESOLVED THAT** pursuant to Regulation 23 of the Securities and Exchange Board of India ("SEBI") (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("SEBI Listing

Regulations”) as amended from time to time and the applicable provisions of the Companies Act, 2013 (“the Act”) and Rules framed thereunder and other applicable laws/statutory provisions, if any (including any statutory modification(s), amendment(s), clarification(s), substitution(s) or re-enactment(s) thereof for the time being in force), and the Company’s Policy on Related Party Transactions, and as per the approval and recommendation of the Audit Committee and the Board of Directors of the Company, approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as “the Board” which term shall be deemed to include, unless the context otherwise required, any committee which the Board may have constituted or hereinafter constitute or any officer(s) authorised by the Board to exercise the powers conferred on the Board by this Resolution), to enter into, contract(s)/ arrangement(s)/ transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise) as mentioned in the explanatory statement annexed hereto, with AB Cotton Textiles Private Limited, a related party under section 2(76) of the Act and Regulation 2(1)(zb) of the Listing Regulations, on such terms and conditions detailed in the explanatory statement annexed hereto and as may be agreed between the Company and AB Cotton Textile Private Limited, related party within the meaning of Regulation 2(1)(zb) of SEBI Regulations and other applicable statutory/regulatory provisions, whether by way of entering into new contract(s) / agreement(s) / arrangement(s) / transaction(s) or renewal(s) or extension(s) or modification(s) of earlier contract(s) /agreement(s) / arrangement(s)/ transaction(s) or otherwise, for an aggregate value of up to Rs. 85,00,00,000 /- (Rupees Eighty-Five Crore only) for a period of one year from the date of approval of this resolution, subject to such contract(s)/ arrangement(s)/transaction(s) being carried out at arm’s length and in the ordinary course of business of the Company and be in the best interest of the Company.

**RESOLVED FURTHER THAT** the Board, be and is hereby authorised, to do and perform all such acts, deeds, matters and things, as may be necessary, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), agreement(s) and such other documents, as may be required, seeking all necessary approvals and take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient to give effect to this resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to take all such decisions powers herein conferred to without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

**RESOLVED FURTHER THAT** the Board, be and is hereby authorised to delegate all or any of the powers herein conferred to the Committee of the Board or to any Director(s) or Officer(s) / Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.”

**By order of the Board of Directors  
For A B Cotspin India Limited**

Sd/-

**Rahul Kapasiya**

Membership No.: A70811

Company Secretary & Compliance Officer

Date: January 27, 2026

Place: Punjab

**Registered Office**

Bathinda Road, Jaitu, Faridkot, Punjab-  
151202

Email: [cs@abcotspin.in](mailto:cs@abcotspin.in)

Website: [www.abcotspin.co.in](http://www.abcotspin.co.in)

Tel:+1635232670

**NOTES:**

1. An Explanatory Statement pursuant to the provisions of Section 102 and 110 of the Companies Act, 2013 ('Act') read with the Companies (Management and Administration) Rules, 2014, ("Management Rules") setting out the material facts and reasons for the resolution in respect of the business set out above is annexed hereto and forms part of this Postal Ballot Notice ("Notice"). A copy of this Notice is also available on the Company's website [www.abcotspin.co.in](http://www.abcotspin.co.in) and on the website of Central Depository Services (India) Limited ('CDSL') at [www.evotingindia.com](http://www.evotingindia.com) and at the relevant sections of the websites of the Stock Exchanges on which the shares of the Company are listed.
2. The Portal for Remote e-voting will remain open for the Members for exercising their voting from **Saturday, January 31, 2026 at 09:00 A.M.** India Standard Time ('IST') till **Sunday, March 01, 2026 at 05:00 P.M.** (IST) both days inclusive. The Remote e-voting needs to be exercised by 05:00 P.M. (IST) on **Sunday, March 01, 2026**. Please note that Remote e-voting module will be disabled for voting by CDSL after the said date and time. During this period, the Members of the Company holding shares (including those Members who may not have received this Notice due to non-registration of the email address with the Company /Registrar and Share Transfer Agent ("RTA")/ Depositories/ Depository Participant(s)), as on **Friday, January 23, 2026 ('cut-off date')**, may cast their vote electronically. Once vote on a resolution is cast by the member, he/ she shall not be allowed to change it subsequently or cast the vote again.
3. In terms of applicable provisions, MCA Circulars and SEBI Circulars, this Notice along with the instructions regarding e-voting is being sent only by email to all those members, whose email addresses are registered with the Company/ RTA or with the depository(ies) / depository participants and whose names appear in the register of members/list of beneficial owners as on the Cut-off date i.e., **Friday, January 23, 2026**. All the members of the Company as on the Cut-off date shall be entitled to vote in accordance with the process specified in this notice. Any person who is not a member on the Cut-off date shall treat this notice for information purpose only. As per the MCA Circulars and SEBI Circulars, physical copy of the Notice, Postal Ballot Form and pre-paid business reply envelope are not being sent to the members for this Postal Ballot.
4. The resolution, if passed by the requisite majority, shall be deemed to have been passed on the last date specified by the Company for Remote e-voting i.e. **Sunday, March 01, 2026**. Further, resolution passed by the Members through Postal ballot (Remote e-voting) is deemed to have been passed effectively at a general meeting.
5. Voting Rights in the postal ballot cannot be exercised by a proxy.

6. The Board of Directors has appointed Mr. Deepak Gupta (COP No. 4629, Membership No. F5339), Partner of DR Associate, Practicing Company Secretaries, as Scrutinizer for scrutinizing the Remote e-voting process and conducting Postal Ballot process in a fair and transparent manner.
7. Upon completion of the scrutiny of the votes cast through e-voting, the Scrutinizer will submit his report to the Chairman or any person authorized by him. The results of the Postal Ballot and Remote e-voting shall be announced within two working days from the last day of Remote e-voting. The said results would be intimated to the National Stock Exchange of India Limited and BSE Limited where the shares of the Company are listed. Additionally, the results will also be uploaded on the Company's website [www.abcotspin.co.in](http://www.abcotspin.co.in) and on the website of CDSL at [www.evotingindia.com](http://www.evotingindia.com). The Scrutinizer's decision on the validity of the Postal Ballot shall be final.
8. As required by Rule 20 and Rule 22 of the Management Rules read with the MCA Circulars and SEBI Circulars and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), the details pertaining to the dispatch of this Notice will be published in one English newspaper (in English language) and one Punjabi newspaper (in vernacular language, i.e. Punjabi), having a wide circulation in that district where the registered office of the Company is situated and thereafter and also be published on the Company's website at [www.abcotspin.co.in](http://www.abcotspin.co.in), website of the Stock Exchanges, i.e. BSE Limited and National Stock Exchange of India Limited at [www.bseindia.com](http://www.bseindia.com) and [www.nseindia.com](http://www.nseindia.com) respectively and on the website of CDSL at [www.evotingindia.com](http://www.evotingindia.com).
9. Pursuant to the provisions of Section 110 and other applicable provisions, if any, of the Act, the MCA Circulars and SEBI Circulars read with the Management Rules, assent or dissent of the Members in respect of the resolution contained in the Notice dated **January 27, 2026** is being taken through Remote e-voting only.
10. All the documents referred to in this Notice and the Statement pursuant to the provisions of Section 102 of the Act, will be posted on the Company's website [www.abcotspin.co.in](http://www.abcotspin.co.in) to facilitate online inspection of relevant documents from the date of circulation of this Notice until last date of Remote e-voting of this Postal Ballot i.e. March 01, 2026. Members seeking to inspect such documents can send an email to [cs@abcotspin.in](mailto:cs@abcotspin.in).
11. To support the "**Green Initiative**" Members who have not registered their e-mail addresses so far are requested to register their e-mail address with the Company's RTA or the Depository Participants/ Depositories, in respect of shares held in electronic mode respectively to enable servicing of notices / documents / Annual Reports electronically to their email address.
12. **Awareness about Online Resolution of Disputes in the Indian Securities Market through Online Dispute Resolution ('ODR') Portal**
  - i. This is to inform you that Securities and Exchange Board of India ("SEBI") vide circular no. SEBI/HO/OIAE/OIAE\_IAD1/P/CIR/2023/131 dated July 31, 2023 issued guidelines for online resolution of disputes in the Indian securities market through establishment of a common ODR Portal which harnesses online conciliation and online arbitration for resolution of disputes arising between

investors/clients and listed companies (including their RTAs) or specified intermediaries/regulated entities in the securities market.

- ii. SEBI vide circular no. SEBI/HO/OIAE/OIAE\_IAD-1/P/CIR/2023/135 dated August 4, 2023 as amended, has further clarified that the investor shall first take up his/her/their grievance with the Market Participant (listed companies, specified intermediaries, regulated entities) by lodging a complaint directly with the concerned Market Participant. If the grievance is not redressed satisfactorily, the investor may, in accordance with the SCORES guidelines, escalate the same through the SCORES Portal <https://scores.sebi.gov.in> in accordance with the process laid out. After exhausting the above options for resolution of the grievance, if the investor is still not satisfied with the outcome, he/she/they can initiate dispute resolution through the ODR Portal.
- iii. The SMART ODR Portal can be accessed at [smartodr.in](http://smartodr.in) and same can also be accessed through the Company's website at [www.abcotspin.co.in](http://www.abcotspin.co.in)

**13. PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**

1. **For Demat shareholders** - Please update your email id & mobile no. with your respective Depository Participant (DP).
2. **For Individual Demat shareholders** - Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting through Depository.

**14. INTRUCTIONS FOR SHAREHOLDRES FOR REMOTE E-VOTING ARE AS UNDER:**

**Step 1** : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

**Step 2** : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on **January 31, 2026** at **9.00 A.M.** and ends on **March 01, 2026** at **5.00 P.M.** During this period shareholders of the Company, holding shares, as on the cut-off date of **January 23, 2026** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242** dated **09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

**Step 1** : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iii) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI Circular, Login method for e-Voting for **Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none"> <li>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; My Easi New (Token) Tab.</li> <li>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login &amp; My Easi New (Token) Tab and then click on registration option.</li> <li>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</li> </ol>

<p>Individual Shareholders holding securities in demat mode with NSDL Depository</p>	<ol style="list-style-type: none"> <li>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the “Beneficial Owner” icon under “Login” which is available under ‘IDeAS’ section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on “Access to e-Voting” under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.</li> <li>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select “Register Online for IDeAS “Portal or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon “Login” which is available under ‘Shareholder/Member’ section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</li> <li>4) For OTP based login you can click on <a href="https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp</a> . You will have to enter your 8-digit DP ID,8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on <b>company name or e-Voting service provider name</b> and you will be re-directed to <b>e-Voting service provider website</b> for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</li> </ol>
<p>Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)</p>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</p>

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

**Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL**

<b>Login type</b>	<b>Helpdesk details</b>
Individual Shareholders holding securities in Demat mode with <b>CDSL</b>	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with <b>NSDL</b>	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at: 022 - 4886 7000 and 022 - 2499 7000

**Step 2** : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

(iv) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- 2) Click on "Shareholders" module.
- 3) Now enter your User ID
  - a. For CDSL: 16 digits beneficiary ID,
  - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

<b>For Physical shareholders and other than individual shareholders holding shares in Demat.</b>	
PAN	Enter your 10 digits alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders)
	<ul style="list-style-type: none"> <li>• Shareholders who have not updated their PAN with the</li> </ul>

	Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details <b>OR</b> Date of Birth (DOB)	<p>Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login.</p> <ul style="list-style-type: none"> <li>If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.</li> </ul>

- (v) After entering these details appropriately, click on "SUBMIT" tab.
- (vi) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (vii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (viii) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (ix) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (x) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xi) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xii) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xiii) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- (xiv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xv) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvi) **Additional Facility for Non - Individual Shareholders and Custodians -For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the “Corporates” module.
- A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
- After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
- The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
- It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; cs@abcotspin.in (designated email address by company) , if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

**PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders - Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL, ) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or call at toll free no. 1800 21 09911

**Explanatory Statement pursuant to the provisions of Section 102(1) of the Companies Act, 2013**  
**('Act')**

**Item No. 1: APPROVAL FOR MATERIAL RELATED PARTY TRANSACTIONS WITH A B COTTON TEXTILES PRIVATE LIMITED**

The Board on recommendation of the Audit Committee in their meeting held on 27th January, 2026, has approved the proposal for entering into transactions relating to Purchase & Sale of Goods and Availing & Rendering of Services as may be required in the course of business with AB Cotton Textile Private Limited, (private company in which Mr. Deepak Garg and Mr. Manohar Lal, Directors of A B Cotspin India Limited ("Company") are Director & Member and Director, respectively) a Related Party within the meaning of Section 2(76) of the Act and Regulation 2(1)(zb) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations") subject to the condition that the total value of all transactions with AB Cotton Textile Private Limited shall not exceed Rs. 85,00,00,000 /- (Rupees Eighty-Five Crore only) for a period of one year from the date of member's approval and such transactions shall be at arms' length basis.

Pursuant to Regulation 23 of the SEBI Listing Regulations, where the consolidated turnover of the Company on the basis of the last audited financial statements of the Company is upto Rs. 20,000 crore, a transaction with a related party is considered material if the transaction(s), individually or taken together with previous transactions during a financial year, exceeds 10% of the annual consolidated turnover of the Company. Any such material related party transaction requires prior approval of the members of the Company.

Accordingly, consent of the Members is sought for passing the Ordinary Resolution as set out in the Notice for approval of material Related Party Transactions to be entered into with AB Cotton Textile Private Limited.

Further, SEBI vide its circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025 read with the SEBI Master Circular no. SEBI/HO/CFD/ PoD2/CIR/P/0155 dated November 11, 2024 ('SEBI Master Circular'), as amended from time to time, issued revised Industry Standards on "Minimum information to be provided for review of the audit committee and shareholders for approval of a related party transaction" ('Standards') to facilitate uniform approach and assist listed companies in complying with the provisions of Regulation 23 of the SEBI Listing Regulations. The Standards inter alia requires listed entity to provide minimum information, in specified format, relating to the proposed related party transactions, to the Audit Committee and to the Members, while seeking approval.

The management of the Company provided the Audit Committee and subsequently to the Board with the relevant details (as required under the Standards) about the proposed related party transactions including but not limited to the basis of pricing, rationale, material terms, justification as to why the proposed related party transactions are in the interest of the Company. The Audit Committee and the Board reviewed such details and noted the certificate provided by Mr. Deepak Garg, Managing Director ("MD"), and Mr. Rajender Prashad Garg, Chief Financial Officer ("CFO") of the Company, confirming that the terms of proposed related party transactions are in the best interest of the Company.

Further, the duly certified financial statements of AB Cotton Textiles Private Limited as on March 31, 2025, as approved by its Board of Directors, was also placed before the Audit Committee and the Board for its review and noting.

After considering the details on related party transactions as placed by the management, the Audit Committee and Board of Director at their meeting held on January 27, 2026, have granted approval for entering into following proposed related party transactions with AB Cotton Textile Private Limited for the aggregate amount not exceeding INR 85,00,00,000 /- (Rupees Eighty Five Crore only) during the period of one year from the date of members approval:

S. No.	Name of Related Party	Nature of Transaction	Amount (in INR)
1.	AB Cotton Textiles Private Limited	Sale of goods and services (detailed herein below)	63,00,00,000
2.		Purchase of goods and services (detailed herein below)	20,00,00,000
3.		Rendering of services (detailed herein below)	1,00,00,000
4.		Availing of services (detailed herein below)	1,00,00,000
Total			85,00,00,000

*In accordance SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/135 dated October 13, 2025 read with Part A, Part B, and Part C of Section III-B of the Master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024, as amended from time to time, as well as Regulation 23 of the SEBI Listing Regulations and the applicable provisions of the Act the minimum disclosure information with respect to each proposed related party transactions as placed before the Audit Committee and the Board of Directors of the Company in their respective meetings held on January 27,2026 for their review and approval, are as follows:*

**A(1).**

**Basic details of the related party**

S. No.	Particulars of the information	Information provided by the management			
		Sale of Goods	Purchase of Goods	Rendering of Services	Availing of Services
1.	Name of the related party	AB Cotton Textiles Private Limited			
2.	Country of incorporation of the related party	India			
3.	Nature of business of the related party	Manufacturing of cotton yarn and yarn products.			

**A(2).**

**Relationship and ownership of the related party**

S.	Particulars of the	Information provided by the management
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N o.	information	Sale of Goods	Purchase of Goods	Rendering of Services	Availing of Services
1.	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party - including nature of its concern (financial or otherwise) and the following:	AB Cotton Textiles Pvt. Ltd. is a private company in which Mr. Deepak Garg and Mr. Manohar Lal, Directors of A B Cotspin India Limited ("Company") are director & member and director respectively.	AB Cotton Textiles Pvt. Ltd. is a private company in which Mr. Deepak Garg and Mr. Manohar Lal, Directors of the Company are director & member and director respectively.	AB Cotton Textiles Pvt. Ltd. is a private company in which Mr. Deepak Garg and Mr. Manohar Lal, Directors of the Company are director & member and director respectively.	AB Cotton Textiles Pvt. Ltd. is a private company in which Mr. Deepak Garg and Mr. Manohar Lal, Directors of the Company are director & member and director respectively.
	<ul style="list-style-type: none"> <li>Shareholding of the listed entity/subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related party.</li> </ul>	N.A.	N.A.	N.A.	N.A.
	<ul style="list-style-type: none"> <li>Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/subsidiary (in case of transaction involving the subsidiary).</li> </ul>	N.A.	N.A.	N.A.	N.A.

<ul style="list-style-type: none"> <li>Shareholding of the related party, whether direct or indirect, in the listed entity/subsidiary (in case of transaction involving the subsidiary).</li> </ul> <p><b>Explanation:</b> Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/related party has control.</p> <p>While calculating indirect shareholding, shareholding held by relatives shall also be considered.</p>	N.A.	N.A.	N.A.	N.A.
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**A(3).**

**Details of previous transactions with the related party**

S. No.	Particulars of the information	Information provided by the management											
1.	Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year.  <b>Explanation:</b> <i>Details need to be</i>	<table border="1"> <thead> <tr> <th data-bbox="488 1528 561 1717">S. No.</th> <th data-bbox="561 1528 837 1717">Nature of Transactions entered into by the Company with the Related Party</th> <th data-bbox="837 1528 1206 1717">FY 2024-2025 (INR)</th> </tr> </thead> <tbody> <tr> <td data-bbox="488 1717 561 1871">1</td> <td data-bbox="561 1717 837 1871">Sale of Goods (Cotton, Cotton Yarn, Cotton Waste, etc.)</td> <td data-bbox="837 1717 1206 1871">30,32,43,911</td> </tr> <tr> <td data-bbox="488 1871 561 1938">2</td> <td data-bbox="561 1871 837 1938">Purchase of Goods (Cotton, Cotton</td> <td data-bbox="837 1871 1206 1938">1,89,92,855</td> </tr> </tbody> </table>	S. No.	Nature of Transactions entered into by the Company with the Related Party	FY 2024-2025 (INR)	1	Sale of Goods (Cotton, Cotton Yarn, Cotton Waste, etc.)	30,32,43,911	2	Purchase of Goods (Cotton, Cotton	1,89,92,855		
S. No.	Nature of Transactions entered into by the Company with the Related Party	FY 2024-2025 (INR)											
1	Sale of Goods (Cotton, Cotton Yarn, Cotton Waste, etc.)	30,32,43,911											
2	Purchase of Goods (Cotton, Cotton	1,89,92,855											

	<i>disclosed separately for listed entity and its subsidiary.</i>		Yarn, Recycled Cotton, etc.)		
		3	Rendering of Services (Job Work, Transportation, etc.)	10,60,825	
		4	Availing of Services (Job Work, etc.)	2,66,907	
		<b>Total</b>		<b>32,35,64,498</b>	
There is no transaction during the last financial year i.e. financial year 2024-25, between the related party and the subsidiary of the Company.					
2.	<i>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</i>	INR 29,99,95,464			
3.	<i>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</i>	N.A.			

**A(4).**

**Amount of the proposed transaction(s)**

S. No.	Particulars of the information	Information provided by the management			
		Sale of Goods	Purchase of Goods	Rendering of Services	Availing of Services

1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	63,00,00,000	20,00,00,000	1,00,00,000	1,00,00,000
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes	Yes	Yes	Yes
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	20.94%	6.65%	0.33%	0.33%
		<i>Further, all the proposed transactions taking together constitute 28.25% of the Company's consolidated turnover for the immediately preceding financial year.</i>			
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary and	N.A.	N.A.	N.A.	N.A.

	where the listed entity is not a party to the transaction)				
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	89.95%	28.55%	1.43%	1.43%

6.	Financial performance of the related party for the immediately preceding financial year:  <i>Explanations:</i> <i>The above information is to be given on standalone basis.</i>	<table border="1"> <thead> <tr> <th>Particulars</th> <th colspan="3">FY 2024-2025 (INR)</th> </tr> </thead> <tbody> <tr> <td>Turnover</td> <td colspan="3">70,04,78,194.81</td> </tr> <tr> <td>Profit After Tax</td> <td colspan="3">2,23,37,358.26</td> </tr> <tr> <td>Net worth</td> <td colspan="3">3,97,08,148.03</td> </tr> </tbody> </table>				Particulars	FY 2024-2025 (INR)			Turnover	70,04,78,194.81			Profit After Tax	2,23,37,358.26			Net worth	3,97,08,148.03		
		Particulars	FY 2024-2025 (INR)																		
		Turnover	70,04,78,194.81																		
		Profit After Tax	2,23,37,358.26																		
		Net worth	3,97,08,148.03																		

**A(5).**  
**Basic details of the proposed transaction**

S. No.	Particulars of the information	Information provided by the management			
		1. Sale of Goods as detailed	2. Purchase of Goods as	3. Rendering of Services as	4. Availing of Services as
1.	Specific type of the proposed transaction (e.g.				

	sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	below	detailed below	detailed below	detailed below
2.	Details of each type of the proposed transaction	The residual / waste generated during the ginning and spinning of raw cotton by the Company is proposed to be sold to the related party, which has the required technology and machinery to use such residual waste as raw material and further process it into its final products. This transaction helps the Company to optimize resource utilization, including waste management, and improve operational efficiency and cash flow visibility. As both entities are related parties, the arrangement also ensures a reliable buyer and supplier relationship.	The Related Party generates hard waste during its manufacturing process, which is used as a key raw material for the production of recycled yarn. the Company proposes to purchase this hard waste and further processes it into finished yarn that is in demand in the market. The complementary nature of operations enables efficient resource utilization and improved profitability. Being related parties, both companies benefit from a reliable and consistent sourcing arrangement.	Both companies are primarily engaged in yarn manufacturing. the Company owns trucks and tempos for transportation; when such vehicles are idle and the related party requires transportation services, Company proposes to provide the same and charges fees accordingly.	Both companies are primarily engaged in yarn manufacturing. when the Company is operating at maximum capacity and the related party has idle manufacturing capacity, the Company proposes to get its job work executed from the related party and pays job work charges at arm's length. This arrangement ensures timely execution of orders and better utilization of manufacturing capacity.
3.	Tenure of the proposed	One year	One year	One year	One year

	transaction (tenure in number of years or months to be specified)				
4.	Whether omnibus approval is being sought?	Yes	Yes	Yes	Yes
5.	Value of the proposed transaction during a financial year.	63,00,00,000	20,00,00,000	1,00,00,000	1,00,00,000
	If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	FY 2025-26-30,00,00,000 FY 2026-27-33,00,00,000	FY 2025-26-10,00,00,000 FY 2026-27-10,00,00,000	FY 2025-26-50,00,000 FY 2026-27-50,00,000	FY 2025-26-50,00,000 FY 2026-27-50,00,000
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The residual / waste generated during the ginning and spinning of raw cotton by the Company is proposed to be sold to the related party, which has the required technology and machinery to use such residual waste as raw material and further process it into its final products. This transaction helps the Company to	The Related Party generates hard waste during its manufacturing process, which is used as a key raw material for the production of recycled yarn. the Company proposes to purchase this hard waste and further processes it into finished yarn that is in demand in the market. The complementary nature of operations enables efficient resource utilization and	Both companies are primarily engaged in yarn manufacturing. The Company owns trucks and tempos for transportation; when such vehicles are idle and the related party requires transportation services, Company proposes to provide the same and charges transportation fees accordingly.	Both companies are primarily engaged in yarn manufacturing. When the Company is operating at maximum capacity and the related party has idle manufacturing capacity, the Company proposes to get its job work executed from the related party and pays job work charges at arm's length. This arrangement ensures timely execution of orders and better utilization of

		optimize resource utilization, including waste management, and improve operational efficiency and cash flow visibility. As both entities are related parties, the arrangement also ensures a reliable buyer and supplier relationship.	improved profitability. Being related parties, both companies benefit from a reliable and consistent sourcing arrangement.		manufacturing capacity.
7.	<p>Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.</p> <p><i>Explanation:</i> Indirect interest shall mean interest held through any person over which an individual has control.</p>	<p><u>Promoters of the Company:</u> Promoters of the Company directly or indirectly controls the related party.</p> <p><u>Directors of the Company:</u></p> <ul style="list-style-type: none"> <li>• Mr. Deepak Garg holds 6,000 shares (i.e. 0.60%) directly and indirectly through M/S Deepak Garg &amp; Sons HUF holds 1,56,000 shares (i.e. 15.60%) in the related party.</li> <li>• Mr. Manohar Lal is Director of the related party.</li> </ul>			
	a. Name of the director / KMP	<p><u>Directors of the Company:</u></p> <ul style="list-style-type: none"> <li>• Mr. Deepak Garg</li> <li>• Mr. Manohar Lal</li> </ul> <p><u>other than above, no KMP of the Company is interested in the proposed transactions.</u></p>			
	b. Shareholding of the director / KMP, whether direct or indirect, in the	<p><u>Directors of the Company:</u></p> <ul style="list-style-type: none"> <li>• Mr. Deepak Garg- holds 6,000 shares (i.e. 0.60%) directly and indirectly through M/S Deepak Garg &amp; Sons HUF holds 1,56,000 shares (i.e. 15.60%), in the related party.</li> <li>• Mr. Manohar Lal- Nil</li> </ul>			

	related party				
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	N.A.	N.A.	N.A.	N.A.
9.	Other information relevant for decision making.	N.A.	N.A.	N.A.	N.A.

**PART B**

S. No.	Particulars of the information	Information provided by the management			
		Sale of Goods	Purchase of Goods	Rendering of Services	Availing of Services
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	<p>As the related party's ability to consume the raw materials on a timely basis will help the Company to manage its inventory levels effectively and reduces its holding and logistics costs. This transaction enables better cash flow visibility and operational efficiency for the Company.</p> <p>Further the Bidding process was not required to be followed as the transaction is proposed with related party on the basis of its consumption requirement and</p>	<p>As the related party has established manufacturing capabilities, it can consistently supply products of high quality that meet the Company's technical and operational requirements. The proximity, reliability, and familiarity with the Company's specifications enable timely availability of products, ensuring continuity of operations of the Company.</p> <p>Further the Bidding process was not required to</p>	<p>The Company owns trucks and tempos for transportation; when such vehicles are idle and the related party requires transportation services, Company proposes to provide the same and charges transportation fees accordingly.</p> <p>Further the Bidding process was not required to be followed as the transaction is proposed with related party at</p>	<p>The Company proposes to get its job work executed from the related party and pays job work charges at arm's length. This arrangement ensures timely execution of orders and better utilization of manufacturing capacity.</p> <p>Further the Bidding process was not required to be followed as the transaction is proposed with related</p>

		our capability of the execution of the order in time on arm's length basis i.e., at the Prevailing market price and other factors as also compared with the rates and such other factors related to other competitors providing the similar product.	be followed as the transaction is proposed with related party on the basis of the products of high quality that meet the Company's technical and operational requirements at arm's length basis i.e., at the Prevailing market price and other factors as also compared with the rates and such other factors related to other competitors providing the similar product for choosing a party for purchase.	arm's length basis i.e., at the Prevailing market price and other factors while comparing the rates and such other factors related to other competitors providing the similar product for choosing a party for rendering of services.	party on arm's length basis at the Prevailing market price and other factors while comparing the rates of and such other factors related to other competitors providing the similar product for choosing a party for availing of services.
2.	Basis of determination of price.	As per prevailing market price	As per prevailing market price	As per prevailing market price	As per prevailing market price
3.	In case of Trade advance ( <i>of upto 365 days or such period for which such advances are extended as per normal trade practice</i> ), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	N.A.	N.A.	N.A.	N.A.
	a. Amount of Trade advance	N.A.	N.A.	N.A.	N.A.
	b. Tenure	N.A.	N.A.	N.A.	N.A.
	c. Whether same is self-liquidating?	N.A.	N.A.	N.A.	N.A.

The Audit Committee and Board of Directors have independently reviewed all relevant aspects of the transaction, including but not limited to, the nature of services and the commercial terms and have confirmed that the transactions will be on an arm's length basis and in the ordinary course of business and is in the best interest of the Company and will contribute to the continuous growth in sales and profits if the Company.

Accordingly, the Audit Committee and the Board of Directors have approved and recommended the proposed transactions to the Members for approval by way of ordinary resolution.

The Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolution under Item No. 01.

The Board, recommends passing of this Ordinary Resolution as set out at Item No. 01 of this Notice, for your approval.

Except Mr. Deepak Garg, Mr. Manohar Lal and their relatives, none of the other Directors, Key Managerial Personnel of the Company and / or their relatives are in any way concerned or interested in the said resolution save and except to the extent of their directorship / shareholding, if any.

**By order of the Board of Directors  
For A B Cotspin India Limited**

Sd/-

**Rahul Kapasiya**

Membership No.: A70811

Company Secretary & Compliance Officer

Date: January 27, 2026

Place: Punjab

**Registered Office**

Bathinda Road, Jaitu,

Faridkot, Punjab-151202

Email: [cs@abcotspin.in](mailto:cs@abcotspin.in)

Website: [www.abcotspin.co.in](http://www.abcotspin.co.in)

Tel:+1635232670