

September 06, 2024

To
Listing Compliance Department
National Stock Exchange of India Ltd,
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai– 400051

NSE Symbol: **ABCOTS**
ISIN: **INE08PH01015**

Subject- Notice of the 28th Annual General Meeting of A B Cotspin India Limited

Pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III thereto, enclosed herewith is the Notice of the **28th AGM** of the Company to be held on **Monday, September 29, 2025 at 12:30 P.M. (IST)** via Video Conference / Other Audio-Visual Means, in accordance with the relevant circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

This will also be placed/available on our website www.abcotspin.co.in.

We request you to take the above information on record.

Thanking You

Yours faithfully
For, **A B Cotspin India Limited**

Rahul Kapasiya
Company Secretary & Compliance Officer
Membership No.: A70811

Encl: As above

A B COTSPIN INDIA LIMITED

**CIN: L17111PB1997PLC020118, Registered Address: NH-54, Goniana Road, Near Lake-3
Bathinda, Punjab-151001, Factory Address: Bathinda Road, Jaitu, Faridkot, Punjab-151202,
Website: www.abcotspin.co.in, Email: info@abcotspin.in, Ph.: 01635-232670**

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the Twenty-Eighth (**28th**) Annual General Meeting of the Members of A B Cotspin India Limited will be held on **Monday, the 29th day of September, 2025 at 12:30 P.M.** IST through Video Conferencing (“VC”)/ Other Audio-Visual Means (“OAVM”) (hereinafter referred to as electronic mode), for which purpose registered office situated at NH-54, Goniana Road, Near Lake-3, Bathinda-151001, Punjab, India, will be deemed venue, to transact the following businesses:

ORDINARY BUSINESS:

- 1) To consider and adopt the audited standalone and consolidated financial statements of the Company for the financial year ended March 31, 2025 together with the Reports of the Board of Directors and Auditor’s thereon and in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:**

“RESOLVED THAT the audited standalone and consolidated financial statements of the Company comprising of the balance sheet as at March 31, 2025, the statement of profit and loss, cash flow statement and statement of equity, for the financial year ended on March 31, 2025, together with notes thereto, and the Reports of Board of Directors and Auditors thereon, as circulated to the members and laid before the meeting, be and are hereby approved and adopted.”

- 2) To re-appoint Mr. Manohar Lal (DIN: 02406686), Whole Time Director, who retires by rotation and being eligible, offers himself for re-appointment, and in this regard, to consider and if thought fit, to pass the following resolution as an Ordinary Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 152 and other applicable provisions of Companies Act, 2013 and the Rules thereunder (including any statutory modification(s) and /or re- enactment(s) thereof for the time being in force) read with the Article of Association of the Company, Mr. Manohar Lal (DIN: 02406686), Whole Time Director, who retires by rotation at this Annual General Meeting of the Company, and being eligible for re-appointment, be and is hereby re-appointed as Whole Time Director of the Company, liable to retire by rotation.”

SPECIAL BUSINESS:

- 3) Ratification of remuneration payable to M/s Jain Sharma & Associates, Cost Auditors, for the financial year 2025-26 and in this regard, to consider and if thought fit, to pass the following resolution, as Ordinary Resolution:**

“RESOLVED THAT pursuant to the provisions of Section 148 and all other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and pursuant to the recommendation of the Audit Committee and approval of the Board of Directors of the Company, remuneration of Rs. 30,000/- plus taxes as applicable and reimbursement of reasonable out-of-pocket expenses, as may be incurred during the course of cost audit, to be paid to M/s Jain Sharma & Associates (Firm Registration No.: 000270), Cost Accountants, appointed by the Board of Directors of the Company as the Cost Auditor for conducting the Audit of the Cost records of the Company for the financial year 2025-26, be and is hereby ratified.

RESOLVED FURTHER THAT any Director and Company Secretary of the Company be and are hereby authorized to do all acts, deeds, matters and take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

- 4) Appointment of M/s. DR Associates, Company Secretaries as Secretarial Auditor of the Company, and in this regard, to consider and, if thought fit, to pass the following resolution as Ordinary Resolution:**

“RESOLVED THAT pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013, Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”), other

applicable laws/statutory provisions, if any, including any statutory modification(s) or re-enactment(s) thereof for the time being in force, and any other circulars issued by SEBI from time to time and pursuant to the recommendations of the Audit Committee and the Board of Directors of the Company, M/s. DR Associates, Practising Company Secretaries(FRN: P2007DE003300) (Peer Review Certificate no. : 6160/2024) be and are hereby appointed as Secretarial Auditors of the Company for the first term of five consecutive year commencing from the financial year 2025-26 to financial year 2029-30 at such fees as detailed in the explanatory statement, plus applicable taxes and other out-of-pocket expenses as may be determined by Board of Directors of the Company (based on the recommendation(s) of the Audit Committee), from time to time, and, as may be mutually agreed upon between the Board of Directors of the Company and the Secretarial Auditors.

RESOLVED FURTHER THAT, the Board of Directors (hereinafter referred to as “the Board”, which term shall be deemed to include any committee thereof) and/or Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matter and things and take all such steps as may be considered necessary, proper or expedient to give effect to this Resolution.”

- 5) **To approve shifting of Registered Office outside the local limits of city, town or village where the Registered Office of the Company is presently situated but within the same State and under the jurisdiction of same Registrar of Companies, and in this regard, to consider and if thought fit, to pass, the following resolution as a Special Resolution:**

“**RESOLVED THAT** pursuant to the provisions of Section 12(5) and other applicable provisions, if any, of the Companies Act, 2013 read with the Companies (Incorporation) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), and subject to such approvals, permissions, and sanctions as may be necessary, consent of the members be and is hereby accorded to shift the Registered Office of the Company from its present location at “NH-54, Goniana Road, Near lake-3, Bathinda, Punjab-151001, India” to “Bathinda Road, Jaitu, Faridkot, Punjab-151202, India” which is situated within the same State of Punjab and under the jurisdiction of the same Registrar of Companies (ROC).

RESOLVED FURTHER THAT the Directors and/or Company Secretary of the Company be and are hereby authorized to file the necessary forms with the Registrar of Companies and to do all such acts, deeds, matters, and things as may be necessary or expedient to give effect to this resolution, including but not limited to execution of lease deeds or rent agreements, obtaining NOC from premises owner, and updating statutory records.”

- 6) **To consider and approve the appointment of Mr. Rajesh Tuteja (DIN: 08952755) as Independent Director of the Company, and in this regard, to consider and, if thought fit, to pass the following resolution as Special Resolution:**

“**RESOLVED THAT** pursuant to provision of Sections 149,150,152 read with Schedule IV to the Companies Act, 2013, and all other applicable provisions of the Companies Act, 2013 (“Act”) and the Companies (Appointment and Qualifications of Directors) Rules, 2014 and Regulation 16 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015(“LODR Regulations”) (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and Articles of Association of the Company and upon recommendation of the Nomination and Remuneration Committee and Board of Directors of the Company, Mr. Rajesh Tuteja (DIN: 08952755) who was appointed as an Additional Director in the capacity of Independent Director on the Board of the Company with effect from August 05, 2025 and who holds office as such up to the date of this Annual General Meeting and in respect of whom the Company has received a notice in writing from a member under Section 160 of the Act proposing his candidature for the office of Director, and who has submitted a declaration that he meets the criteria of independence as provided in Section 149(6) of the Act and Regulation 16(1)(b) of LODR Regulations, and being eligible for appointment under the provisions of the Act and the Rules framed thereunder and the LODR Regulations , be and hereby appointed as an Independent Director of the Company to hold office for five (5) consecutive years till August 04, 2030, not be liable to retire by rotation.

RESOLVED FURTHER THAT, the Board of Directors (hereinafter referred to as “the Board”, which term shall be deemed to include any committee thereof) and/or Company Secretary of the Company be and are hereby severally authorised to do all

such acts, deeds, matter and things and take all such steps as may be considered necessary, proper or expedient to give effect to this Resolution.”

7) Re-appointment of Mr. Deepak Garg (DIN: 00843929) as Managing Director of the Company, and in this regard, to consider and, if thought fit, to pass the following resolution as Ordinary Resolution:

"RESOLVED THAT pursuant to provisions of Sections 196, 197 and 198 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (“Act”) read with the Companies (Appointment and Remuneration of the Managerial Personnel) Rules, 2014 and applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, (“LODR Regulations”) (including any statutory modification(s) and re-enactment(s) thereof, for the time being in force) and Articles of Association of the Company and pursuant to the recommendation and approval of the Nomination and Remuneration Committee and the Board of Directors of the Company, the consent of the Members be and is hereby accorded for the re-appointment of Mr. Deepak Garg (DIN: 00843929) as Managing Director for a term of 5 years effective from March 9, 2026 to March 8, 2031 at such terms and conditions as mutually agreed between Mr. Deepak Garg and the Company, including the remuneration as detailed below for the period of during his tenure, effective from March 9, 2026:

Remuneration:

1. Gross Salary: Upto INR 20,00,000/- (India Rupees Twenty Lakhs only) Per Annum.
2. Other Allowances: As per the Company’s Policy, subject to any statutory ceiling(s).
3. Provident: As per the Company’s Policy.
4. Gratuity: As per the Company’s Policy.
5. Bonus: As per the Company’s Policy & Other as may be decided by the Board from time to time.
6. Reimbursement of travelling and all other expenses as incurred on behalf of the Company.

RESOLVED FURTHER THAT the remuneration including benefits, amenities and perquisites as detailed above, may be paid as minimum remuneration for any financial year, in case there are no profits or its profit are inadequate in such financial year, subject to the provisions prescribed under Section 197 of the Act read with Section II of Part II of Schedule V thereto and any other applicable provisions of the Act and the LODR Regulations (including any statutory modification(s) or re-enactment(s) thereof from time to time), without requiring to obtain the approval of shareholders any further.

RESOLVED FURTHER THAT the Board of Directors of the Company (herein referred to as 'Board' which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board by this Resolution) be and are hereby authorized to alter, revise and vary the terms and conditions of aforesaid re-appointment including the remuneration payable from time to time within the limits as per the provisions of the Act, rules thereto, Schedule V of the Act and applicable provisions of the LODR Regulations (including any statutory modification(s) or reenactment(s) thereof from time to time), without requiring to obtain the approval of shareholders any further.

RESOLVED FURTHER THAT, the Board of Directors (hereinafter referred to as “the Board”, which term shall be deemed to include any committee thereof) and/or Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matter and things and take all such steps as may be considered necessary, proper or expedient to give effect to this Resolution.”

8) Re-appointment of Mr. Manohar Lal (DIN: 02406686) as Whole Time Director of the Company, and in this regard, to consider and, if thought fit, to pass the following resolution as Special Resolution:

"RESOLVED THAT pursuant to provisions of sections 196, 197 and 198 read with Schedule V and other applicable provisions, if any, of the Companies Act, 2013 (“Act”) read with the Companies (Appointment and Remuneration of the Managerial

Personnel) Rules, and applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ("LODR Regulations") (including any statutory modification(s) and re-enactment(s) thereof, for the time being in force) and Articles of Association of the Company and pursuant to the recommendation and approval of the Nomination and Remuneration Committee and the Board of Directors of the Company, the consent of the Members be and is hereby accorded for the re-appointment of Mr. Manohar Lal (DIN: 02406686) as Whole-Time Director of the Company, who has attained the age of 70 years, for a term of 5 years effective from March 09, 2026 to March 08, 2031, liable to retire by rotation, at such terms and conditions as mutually agreed between Mr. Manohar Lal and the Company, including the remuneration as detailed below for during his tenure, effective from March 9, 2026:

Remuneration:

1. Gross Salary: Upto INR 12,00,000/- (India Rupees Twelve Lakhs only) Per Annum.
2. Other Allowances: As per the Company's Policy, subject to any statutory ceiling(s).
3. Provident: As per the Company's Policy.
4. Gratuity: As per the Company's Policy.
5. Bonus: As per the Company's Policy & Other as may be decided by the Board from time to time.
6. Reimbursement of travelling and all other expenses as incurred on behalf of the Company.

RESOLVED FURTHER THAT the remuneration including benefits, amenities and perquisites as detailed above, may be paid as minimum remuneration for any financial year, in case there are no profits or its profit are inadequate in such financial year, subject to the provisions prescribed under Section 197 of the Act read with Section II of Part II of Schedule V thereto and any other applicable provisions of the Act and the LODR Regulations (including any statutory modification(s) or re-enactment(s) thereof from time to time), without requiring to obtain the approval of shareholders any further.

RESOLVED FURTHER THAT the Board of Directors of the Company (herein referred to as 'Board' which term shall be deemed to include any duly authorized Committee thereof, for the time being exercising the powers conferred on the Board by this Resolution) be and are hereby authorized to alter, revise and vary the terms and conditions of aforesaid re-appointment including the remuneration payable from time to time within the limits as per the provisions of the Act, rules thereto, Schedule V of the Act and applicable provisions of the LODR Regulations (including any statutory modification(s) or reenactment(s) thereof from time to time), without requiring to obtain the approval of shareholders any further.

RESOLVED FURTHER THAT, the Board of Directors (hereinafter referred to as "the Board", which term shall be deemed to include any committee thereof) and/or Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matter and things and take all such steps as may be considered necessary, proper or expedient to give effect to this Resolution."

9) Re-appointment of Mr. Puneet Bhandari (DIN: 03625316) as an Independent Director of the Company, and in this regard, to consider and, if thought fit, to pass the following resolution as Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and any other applicable provisions of the Companies Act, 2013 ("the Act) and the Companies (Appointment and Qualifications of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) read with Schedule IV to the Act and Regulation 16(1)(b) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), Mr. Puneet Bhandari (DIN: 03625316), whose current term as an Independent Director will expire on March 8, 2026 and who being eligible has submitted a declaration that he meets the criteria for independence as provided in the Act and LODR Regulations, and in respect of whom the Company has received a notice in writing from a member under Section 160 of the Act, be and is hereby re-appointed as an Independent Non-Executive Director of the Company for a second term of 5 years w.e.f from March 9, 2026 to March 8, 2031 (both days inclusive), not be liable to retire by rotation.

RESOLVED FURTHER THAT, the Board of Directors (hereinafter referred to as “the Board”, which term shall be deemed to include any committee thereof) and/or Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matter and things and take all such steps as may be considered necessary, proper or expedient to give effect to this Resolution.”

10) Re-appointment of Mrs. Preet Kamal Kaur Bhatia (DIN: 07070977) as an Independent Director of the Company, and in this regard, to consider and, if thought fit, to pass the following resolution as Special Resolution:

"RESOLVED THAT pursuant to the provisions of Sections 149, 150, 152 and any other applicable provisions of the Companies Act, 2013 ("the Act) and the Companies (Appointment and Qualifications of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) read with Schedule IV to the Act and Regulation 16(1)(b) and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"), Mrs. Preet Kamal Kaur Bhatia (DIN: 07070977), whose current term as an Independent Director will expire on March 8, 2026 and who being eligible has submitted a declaration that she meets the criteria for independence as provided in the Act and LODR Regulations, and in respect of whom the Company has received a notice in writing from a member under Section 160 of the Act, be and is hereby re-appointed as an Independent Non-Executive Director of the Company for a second term of 5 years w.e.f from March 9, 2026 to March 8, 2031 (both days inclusive), not be liable to retire by rotation.

RESOLVED FURTHER THAT, the Board of Directors (hereinafter referred to as “the Board”, which term shall be deemed to include any committee thereof) and/or Company Secretary of the Company be and are hereby severally authorised to do all such acts, deeds, matter and things and take all such steps as may be considered necessary, proper or expedient to give effect to this 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: 03 September, 2025

Place: Bathinda, Punjab

Registered Office

NH-54, Goniana Road, Near lake-3, Bathinda, Punjab-151001

Email: cs@abcotspin.in

Website: www.abcotspin.co.in

Tel: +1635232670

NOTES:

1. Pursuant to the General Circular Nos. 14/2020, 17/2020, 20/2020, 02/2021, 19/2021, 21/2021, 02/2022, 10/2022 and 09/2023 dated April 08, 2020, April 13, 2020, May 05, 2020, January 13, 2021, December 08, 2021, December 14, 2021, May 05, 2022, December 28, 2022 and September 25, 2023 respectively, followed by Circular No. 09/2024 dated September 19, 2024 issued by the Ministry of Corporate Affairs (MCA), applicable provisions of the Act and the rules made thereunder and in accordance with the Circular No. SEBI/HO/CFD/ CMD1/CIR/P/2020/79 dated 12th May, 2020, Circular No. SEBI/HO/CFD/CMD2/CIR/P/2021/11 dated 15th January 2021 and Circular No. SEBI/HO/CFD/CMD2/CIR/P/2022/62 dated May 13, 2022, SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 5, 2023, Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2023/167 dated October 07, 2023 and Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2024/133 dated October 03, 2024, issued by the SEBI (collectively referred to as “Applicable Circulars”), companies are allowed to hold Annual General Meeting (“AGM”) through VC, without the physical presence of members at a common venue. Hence, in compliance with the Circulars, the AGM of the Company is being held through VC.
2. **Generally, a member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. Since this AGM is being held through VC / OAVM pursuant to the aforementioned Circulars, physical attendance of members has been dispensed with. Accordingly, the facility for appointment of proxies by the members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed hereto.** However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
3. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, setting out the material facts and reasons for the resolutions in respect of the special businesses set out above is annexed hereto.
4. The relevant details as required under Regulation 36(3) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘LODR Regulations’) and Secretarial Standard on General Meetings (‘SS-2’), issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment/reappointment at this Annual General Meeting is also annexed hereto.
5. Since the AGM will be held through VC/ OAVM, the route map of the venue of the Meeting is not annexed hereto.
6. The Company is pleased to provide two-way VC facility through VC / OAVM.
7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 (“Act”) read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of LODR Regulations (as amended), and MCA Circulars the Company is providing facility of e-voting and remote e voting to its Members in respect of the businesses to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting’s agency. The facility of casting votes by a member using remote e voting as well as the e-voting system during the AGM will be provided by CDSL.
8. The Members can join the AGM in the VC/OAVM mode 30 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to the members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders

Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

9. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Act.
10. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote at the Meeting.
11. The Voting rights of Members shall be in proportion to their shares of the paid-up Equity Share Capital of the Company as on Cut-off Date of **22nd September, 2025**.
12. Institutional/Corporate members (i.e., other than individuals/HUF, NRI etc.) are required to send a scanned copy (PDF/ JPEG format) of its Board or Governing Body resolution/authorization etc. authorizing its representative to attend the AGM through VC/OAVM on its behalf and to vote through remote e-voting pursuant to Section 113 of the Act. The said resolution/authorization shall be sent to the Company before 25th September, 2025 via email through its registered email address at cs@abcotspin.in with a copy marked to office@drassociate.org.

DISPATCH OF ANNUAL REPORT THROUGH ELECTRONIC MODE

13. In compliance with the Applicable Circulars, the Notice of the AGM along with the Annual Report for the Financial Year 2024-25 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Any member seeking hard copy of the same may write to us at cs@abcotspin.in.
14. In line with the Applicable Circulars and applicable provisions of the Act and LODR Regulations, the Notice calling the AGM along with the Annual Report for the Financial Year 2024-25 has been uploaded on the website of the Company at www.abcotspin.co.in. The Notice can also be accessed from the websites of the Stock Exchange i.e., NSE Limited at www.nseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e. www.evotingindia.com.
15. Additionally, as per Regulation 36(1)(b) of LODR Regulations, the Company is also sending a letter to shareholders whose e-mail addresses are not registered with Company/ Registrar and Share Transfer Agent/ Depositories/ Depository Participants (DPs) providing the weblink, including the exact path of Company's website where the complete details of the Notice and Annual Report for F.Y. 2024-25 is available.
16. For receiving all communication (including Annual Report) from the Company electronically:
 - a) Members holding shares in physical mode and who have not registered / updated their email address with the Company are requested to register / update the same by sending signed request letter mentioning your name, email-id, folio number, number of shares held, certificate number, distinctive number and Complete Address along with self-attested copy of PAN card to the Company's Registrar and Share Transfer Agent i.e. MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) on delhi@in.mpms.mufg.com.
 - b) Members holding shares in dematerialised mode are requested to register / update their email addresses with the relevant Depository Participant.
 - c) For temporary registration of email for the purpose of receiving of this notice along with Annual Report for Financial Year 2024-25 members may write to MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) along with requisite proof of his/her membership.

Contact details of Share Transfer Agent of the Company is as under:

MUFG Intime India Private Limited
(formerly known as Link Intime India Private Limited),
Address: Plot No NH-2, C-1 Block, LSC, Near Savitri Market, Janakpuri, New Delhi - 110058
Website: www.in.mpms.mufg.com
E-mail Id: delhi@in.mpms.mufg.com
Phone: 011 - 49411000

17. 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 26th September, 2025 at 9.00 A.M. and ends on 28th September, 2025 at 5.00 P.M. During this period shareholders of the Company, as on the cut-off date (**record date**) of **22nd September, 2025** may cast their vote electronically. The e voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of LODR Regulations, 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.

- (iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by the 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 and joining virtual meetings **for Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
<p>Individual shareholders holding securities in Demat mode with CDSL</p>	<ol style="list-style-type: none"> 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 www.cdslindia.com and click on login icon & My Easi New (Token) Tab. 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 & 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. 3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website www.cdslindia.com and click on login & My Easi New (Token) Tab and then click on registration option. 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 www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the e-voting is in progress and also able to directly access the system of all e-Voting Service Providers.
<p>Individual Shareholders Holding securities in demat mode with NSDL</p>	<ol style="list-style-type: none"> 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: https://eservices.nsdl.com 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 or joining virtual meeting & voting during the meeting. 2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsdl.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsdl.com/ 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 or joining virtual meeting & voting during the meeting.

	4) For OTP based login you can click on https://eservices.nsdl.com/SecureWeb/evoting/evotinglogin.jsp . 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 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 or joining virtual meeting & voting during the meeting.
Individual shareholders (holding securities in demat mode) login through their Depository Participants	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 or joining virtual meeting & voting during the meeting.

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](#)

Login Type	Helpdesk Details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in 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.

(v) Login method for 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.
- 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 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:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders). Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	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. 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.

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) 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.
- (viii) Click on the EVSN A B COTSPIN INDIA LIMITED 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) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e., other than Individuals, HUF, and NRI etc.) and Custodians are required to log on to 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.
- 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.:

- a) 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.
- b) For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
- c) 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.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM/EGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

18. The procedure for e-Voting on the day of the AGM is same as the instructions mentioned above for Remote e-voting.
19. Shareholders who have voted through Remote e-Voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.
20. Only those shareholders, who are present in the AGM through VC/OAVM facility and have not casted their vote on the Resolutions through remote e-Voting and are otherwise not barred from doing so, shall be eligible to vote through e- Voting system available during the AGM.
21. If any Votes are cast by the shareholders through the e-voting available during the AGM and if the same shareholders have not participated in the meeting through VC/OAVM facility, then the votes cast by such shareholders shall be considered invalid as the facility of e-voting during the meeting is available only to the shareholders attending the meeting.
22. Members who have not registered their email address with the Depository or any person who acquires shares of the Company and becomes a Member of the Company after the Notice has been sent electronically by the Company, and holds shares as on the cut-off date, i.e., 22nd September, 2025, he/she may write to the CDSL on the E-mail ID:

helpdesk.evoting@cdslindia.com. However, if a member is already registered with CDSL for e-voting then existing User ID and password can be used for casting vote.

INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM ARE AS UNDER:

23. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for Remote e-voting.
24. Shareholders are encouraged to join the Meeting through Laptops / iPad for better experience.
25. Further shareholders will be required to allow Camera and use Internet with a good speed to avoid any disturbance during the meeting.
26. Please note that Participants Connecting from Mobile Devices or Tablets or through Laptop connecting via Mobile Hotspot may experience Audio/Video loss due to Fluctuation in their respective network. It is therefore recommended to use Stable Wi-Fi or LAN Connection to mitigate any kind of aforesaid glitches.

PROCEDURE TO RAISE QUESTIONS / SEEK CLARIFICATIONS

27. Shareholders who would like to express their views/ask questions during the meeting may register themselves as a speaker by sending their request in advance at least 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@abcotspin.in. Speakers are requested to submit their questions at the time of registration, to enable the Company to respond appropriately.
28. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
29. The Company reserves the right to restrict the number of questions and number of speakers, depending upon availability of time as appropriate for smooth conduct of the AGM.
30. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance 7 days prior to meeting mentioning their name, demat account number/folio number, email id, mobile number at cs@abcotspin.in. These queries will be replied to by the company suitably by email.

GENERAL INFORMATION FOR SHAREHOLDERS

31. If you have any queries or issues regarding attending AGM & e-Voting from the CDSL e-Voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 21 09911.
32. 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 or call toll free no. 1800 21 09911.
33. The Board of Directors of the Company has appointed Mr. Deepak Gupta (Membership No. F5339; COP No. 4629) Partner at DR Associate, Practicing Company Secretaries as Scrutinizer to scrutinize the remote e-voting process and e-voting during the AGM in a fair and transparent manner and they have communicated their willingness to be appointed and will be available for the said purpose.

34. The voting results will be declared within 2 working days from the conclusion of the AGM and shall along with the report of the scrutinizer be placed on the Company's website cs@abcotspin.in and on the website of the voting agency, Central Depository Services (India) Limited (CDSL) and communicated to the Stock exchange where the Company's Equity Shares are listed viz. The National Stock Exchange of India Limited ('NSE') immediately after the declaration of result by the Chairman or a person authorized by him in writing.
35. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the members in respect of the shares held by them. Member(s) holding shares in physical form may file nomination in the prescribed Form SH-13 with the Company's Registrar and Share Transfer Agent, MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited) (RTA). In respect of shares held in dematerialized form, the nomination form may be filed with the respective Depository Participant.
36. The Register of Directors and Key Managerial Personnel and their shareholding, maintained under Section 170 of the Companies Act, 2013 and the Register of Contracts and arrangements as maintained under Section 189 of the Companies Act, 2013 and the relevant documents referred to in the Notice, will be available electronically for inspection by the members during the AGM. All documents referred to in the Notice will also be available electronically for inspection without any fee by the members on all working days, during normal business hours from the date of circulation of this Notice up to the date of AGM. Members seeking to inspect such documents can send an email to cs@abcotspin.in.
37. Members holding shares in dematerialised mode are requested to intimate all changes pertaining to their bank details/NECS/mandates, nominations, power of attorney, change of address/name, e-mail address, Permanent Account Number ('PAN') details, etc. to their Depository Participant only and not to the Company's RTA. Changes intimated to the Depository Participant will then be automatically reflected in the Company's records which will help the Company and its RTA to provide efficient and better service to the members.
38. Non-Resident Indian Members are requested to inform the Company's Registrar & Transfer Agent (RTA) immediately:
- a) The particulars of the Bank Account maintained in India with complete name, branch, account-type, account number and address of the Bank, if not furnished earlier.
 - b) Any change in their residential status on return to India for permanent settlement.
39. The Securities and Exchange Board of India ('SEBI') has mandated the submission of Permanent Account Number ('PAN') by every participant in securities market. Members holding shares in electronic mode are, therefore, requested to submit their PAN to their Depository Participant with whom they are maintaining their demat accounts.
40. In all correspondence with the Company and/or the RTA, members are requested to quote their DP ID and Client ID number for easy reference and speedy disposal thereof.

Online Dispute Resolution Mechanism

41. SEBI vide circular nos. SEBI/HO/OIAE/OIAE_IAD1/P/ CIR/2023/131 dated July 31, 2023 and SEBI/HO/OIAE/OIAE_IAD-1/P/CIR/2023/135 dated August 4, 2023, SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/191 dated December 20, 2023 read with master circular no. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated December 28, 2023, as amended, has established a common Online Dispute Resolution Portal ('ODR Portal') for resolution of disputes arising in the Indian Securities Market. Pursuant to the said circulars, post exhausting the option to resolve their grievances with the RTA/ Company directly and through existing SCORES platform, the investors can initiate dispute resolution through the ODR Portal (<https://smartodr.in/login>) and the same can also be accessed through the Company's website cs@abcotspin.in.

KYC Compliance

42. Securities and Exchange Board of India ("SEBI"), vide its circular bearing reference nos. SEBI/HO/MIRSD/MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023 (now rescinded by Master Circular No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 for Registrars to an Issue and Share Transfer Agents dated May 07, 2024) read with Circular No. SEBI/HO/MIRSD/POD 1/P/CIR/2023/181 dated November 17, 2023 and SEBI/HO/MIRSD/POD 1/P/CIR/2024/81 dated June 10, 2024, mandated that the security holders (holding securities in physical form) are required to update following details for their corresponding folio numbers:

- a) PAN
- b) Contact Details: Postal Address with PIN and Mobile Number
- c) Bank Account Details (Bank and Branch name, bank account number, IFS code)
- d) Specimen signature

The security holder(s), whose folio(s) do not have all the above details updated, shall be eligible:

1. to lodge grievance or avail any service request from the RTA only after furnishing PAN, Contact Details including Mobile Number, Bank Account Details and Specimen Signature.
2. for any payment including dividend, interest or redemption in respect of such folios, only through electronic mode with effect from April 01, 2024.

Updation of PAN and KYC shall be made through Form ISR-1 and in case of registration/updation of specimen signature additional, Form ISR-2 for Banker's attestation of the signature of the same bank account, along with the necessary attachments / documents as stated in the forms itself is required to be furnished. The said form can be downloaded from the website of our RTA viz www.in.mpms.mufg.com, While filling up the form, please strike out the portion(s), which are not applicable to you.

Further, PAN to be furnished should be linked with Aadhaar. In case the same is not so linked, it is requested to do the same immediately. In the event such linkage is not done then PAN will be deemed to be invalid and consequently folio of such physical security holders will be treated in the same manner as applicable in case of folios for which no PAN has been furnished.

It is also requested to provide/update 'choice of nomination' for ensuring smooth transmission of securities, if required and as well as to prevent accumulation of unclaimed assets in securities market. While updating Email ID is optional, the security holders are requested to register email id also to avail online services.

For appointing a nominee, it is requested to furnish Form SH-13. A copy of the said form is available at our RTA's website viz. www.in.mpms.mufg.com, While filling up the form, please strike out the portion(s) which are not applicable to you.

In case a shareholder do not wish to nominate any person as nominee with respect to the physical shares held by you, then please furnish declaration for opting out of nomination in Form ISR -3, which can be downloaded from our RTA's website viz. www.in.mpms.mufg.com.

For cancelling / change of nomination at a later date with respect to the physical shares held, please furnish Form SH-14. A copy of the said Form can also be downloaded from our RTA's website at www.in.mpms.mufg.com

A copy of the above mentioned forms can also be downloaded from the website of the Company cs@abcotspin.in.

43. SEBI mandate on issuance of securities only in demat mode

Regulation 40 of LODR Regulations, as amended, mandates that transfer, transmission and transposition of securities of listed companies held in physical form shall be effected only in demat mode. Further, SEBI vide its Master Circular SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 May 07, 2024 as amended from time to time, has clarified that listed companies, with immediate effect, shall issue securities only in demat mode while processing any investor service requests including transmission, issuance of duplicate shares, deletion of name, exchange of shares, etc. In view of this as also to eliminate all risks associated with physical shares and for ease of portfolio management, Members holding shares in physical form are requested to consider converting their holdings to demat mode.

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

The following Statement sets out all the material facts relating to the Special Businesses mentioned in the accompanying Notice:

Item No. 3

Pursuant to section 148 of the Companies Act, 2013 (“Act”) read with the Companies (Cost Records & Audit) Rules, 2014 (“Rules”) as amended from time to time, the Company is required to have its cost records audited by a cost accountant in practice. Accordingly, the Board of Directors (“Board”) of the Company, on the recommendation of audit committee, at its meeting held on September 03, 2025, approved the appointment of M/s Jain Sharma & Associates (Firm Registration No.: 000270), as the Cost Auditors to conduct the audit of cost records maintained by the Company for the financial year ending March 31, 2026 at a remuneration of Rs.30,000/- (Rupees Thirty Thousand Only) plus applicable taxes, if any and reimbursement of reasonable out of pocket expenses as may be incurred during the period of cost audit. The proposed remuneration of Cost Auditor for the financial year 2025-26 is in line with the guidelines issued by the Institute of Cost Accountants of India on remuneration of Cost Auditors.

Further, in accordance with the provisions of section 148(3) of the Act read with the Companies (Audit and Auditors) Rules, 2014 as amended from time to time, the remuneration payable to the Cost Auditor needs to be ratified by the members of the Company at a general meeting. Accordingly, consent of the members is being sought for ratification of the remuneration payable to the Cost Auditor for the financial year ending March 31, 2026.

The Board recommends the resolution as set out at Item no. 03 for ratification by the members of the Company by way of an ordinary resolution.

None of the Directors and Key Managerial Personnel of the Company and/or their respective relatives (to the extent of their shareholding in the Company, if any), are in any way, concerned or interested, financially or otherwise, in the said resolution.

Item No. 4

Pursuant to the provisions of Section 204 of the Companies Act, 2013, read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, every listed entity is required to annex a Secretarial Audit Report from a Company Secretary in Practice as part of its annual report. Further, in terms of the Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”), as amended by SEBI vide its Notification dated December 12, 2024 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, every listed entity and its material unlisted subsidiaries incorporated in India shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary and shall annex a Secretarial Audit Report in such form as specified, with the annual report of the listed entity.

Furthermore, the SEBI (LODR) (Third Amendment) Regulations, 2024, effective from April 1, 2025, a listed entity shall appoint or re-appoint:

- an individual as Secretarial Auditor for not more than one term of five consecutive years; or
- a Secretarial Audit firm as Secretarial Auditor for not more than two terms of five consecutive years.

with the approval of its shareholders in its Annual General Meeting.

Further, Equity Shares of the Company are listed on the NSE Emerge and accordingly, the provisions of the Regulations 17 to 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of the LODR Regulations are not applicable to the Company. However, the Members have approved the Migration of Equity Shares of the Company having a face value of Rs.10/- per Equity Share to the main Board and to make an application of listing/trading of the Equity Shares of the Company on Main Board of BSE Limited (“BSE”) vide special resolution passed through postal ballot dated June 06, 2025. Accordingly, the Company had filed its application dated June 9, 2025, with the respective department of National Stock Exchange of India Limited (“NSE”) for its migration from NSE Emerge Platform of NSE to the Main Board and has also submitted an application for listing its Equity Shares on the Main Board of BSE. Subsequently, the Company has received an In Principle approval from NSE in this regard on August 29, 2025. Upon such Migration, the said Equity Shares shall get listed and traded on the Main Board of BSE. In view of this, as an abundant caution, approval of members is sought for appointment of Secretarial Auditor of the Company, in accordance with Regulation 24A of the LODR Regulations.

In compliance with the aforesaid provisions, and based on the recommendation of the Audit Committee, the Board of Directors, at its meeting held on September 03, 2025, has approved the appointment of M/s. DR Associates, Practising Company Secretaries (FRN: P2007DE003300) (Peer Review Certificate no. : 6160/2024), as the Secretarial Auditors of the Company for a period of five (5) consecutive financial years commencing from financial year 2025–26 to financial year 2029–30, subject to approval of the members.

M/s. DR Associates, is a well-established and reputed firm of Practising Company Secretaries, having extensive experience in Secretarial Audit, Corporate Laws, Securities Laws, RBI and FEMA-related compliances, and other regulatory frameworks. The firm is peer-reviewed and has developed robust capabilities in managing complex compliance requirements for listed entities across diverse industries.

The proposed remuneration for the Secretarial Audit for the financial year 2025–26 is Rs. 2,72,500/- (Rupees Two lakhs Seventy Two Thousand Five Hundred only), plus applicable taxes and reimbursement of out-of-pocket expenses. The remuneration for subsequent years shall be as mutually agreed between the Board of Directors (on recommendation of the Audit Committee) and M/s. DR Associates, based on the scope of work and value-added services provided.

In addition to Secretarial Audit, the firm may also be engaged, as approved by the Board, to provide other non prohibitory professional services such as certifications and legal opinions, which are compliant with ethical standards and regulatory provisions. The Audit Committee shall recommend such engagements from time to time in consultation with the auditors. The payment for services in the nature of certifications and other professional work will be in addition to the Secretarial audit fee and shall be recommended by the Audit Committee to the Board of Directors for its fixation in mutual agreement with the Secretarial Auditor.

M/s. DR Associates has provided their consent to act as Secretarial Auditors of the Company and confirmation of eligibility and that they are not disqualified from being appointed as Secretarial Auditors under the provisions of the Companies Act, 2013 and the LODR Regulations and applicable Circulars issued thereunder. It has further confirmed that their aforesaid appointment (if made) would be within the prescribed limits under the applicable Companies Act, 2013 & Rules made thereunder and LODR Regulations and other applicable laws and circulars issued thereunder.

The Board, after assessing the firm’s expertise, independence, audit quality standards, and experience with listed entities, is of the opinion that their appointment will add value in maintaining high standards of corporate governance and regulatory compliance.

Accordingly, the Board recommends the Ordinary Resolution as set out in Item No. 4 of the accompanying Notice for approval by the Members.

None of the Directors and Key Managerial Personnel (KMPs) of the Company or their relatives (to the extent of their shareholding in the Company, if any), are, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

Item No. 5

Presently, the Company's Registered Office is located at NH-54, Goniana Road, Near lake-3, Bathinda, Punjab-151001. The Board of Directors of your Company at their meeting held on September 3, 2025 has decided to shift the Registered Office of the Company from the 'NH-54, Goniana Road, Near lake-3, Bathinda, Punjab-151001, India' to 'Bathinda Road, Jaitu, Faridkot, Punjab-151202, India' i.e., outside the local limits of city, town or village where the Registered Office of the Company is presently situated but within the same State and under the jurisdiction of the same Registrar of Companies, to carry on the business of the Company more economically and efficiently and with better operational convenience.

The new location offers better operational convenience by providing closer proximity to major industrial and business hubs, which is expected to enhance coordination with clients, suppliers, and regulatory authorities. Additionally, the new city provides superior infrastructure and facilities compared to the current location, supporting a more efficient and modern work environment. The move also supports the Company's expansion and growth plans, as the new area offers access to larger and more suitable office spaces. Furthermore, the availability of a skilled workforce in the proposed location will help strengthen the Company's capabilities and talent pool.

As per provisions of Section 12 and other applicable provisions, if any, of the Companies Act, 2013 and rules made thereunder (including statutory modification(s) or re-enactment(s) thereof for the time being in force), shifting of Registered Office of the Company outside the local limits of any city, town or village where such Registered Office is situated but within the same State and under the jurisdiction of the same Registrar of Companies, require approval of the Members of the Company by way of Special Resolution. Therefore, the Board recommends the Resolution as set out in Item No. 5 for approval of the Members as Special Resolution.

None of the Directors and Key Managerial Personnel (KMPs) of the Company or their relatives (to the extent of their shareholding in the Company, if any), are, in any way, concerned or interested, financially or otherwise, in the said resolution.

Item No. 6

In accordance with the provisions of Sections 149, 150 and 161(1) of the Companies Act, 2013 and Schedule IV thereto read with the Articles of Association of the Company and other applicable provisions of the said Act and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations") and on recommendation of the Nomination and Remuneration Committee of the Board of Directors of the Company, the Board of Directors of the Company in its meeting had appointed Mr. Rajesh Tuteja (DIN: 08952755) as an Additional Director in the capacity of Independent Director on the Board of the Company with effect from August 05, 2025. In terms of Section 161 of the Companies Act, 2013 ("Act"), he is eligible to hold office only up to the conclusion of this Annual General Meeting.

The Board is of the view that the association of Mr. Rajesh Tuteja as a Director of the Company would be of immense benefit to the Company and it is desirable to avail his services. Mr. Rajesh Tuteja is not disqualified from being appointed as a Director in terms of Section 164 of the Act and he has given consent to act as a Director and a declaration that he satisfies all the conditions as to independence as set out under Section 149(6) of the Act read with Regulation 16(1)(b) of the LODR Regulations. He is not debarred from being appointed as a Director of the Company pursuant to any order of SEBI or any

other authority. He possesses appropriate skills, experience and knowledge and the Board recommends his appointment as an Independent Director in this Annual General Meeting of the Company.

The Board of Directors is of the view that Mr. Rajesh Tuteja is a person of integrity and possesses relevant expertise and experience to be appointed as an Independent Director of the Company. Further in their opinion he fulfils the conditions as to the independence as specified in the Act and the rules made there under and LODR Regulations and is independent of the management.

A notice under Section 160 of the Act received from a Member of the Company signifying his candidature as an Independent Director of the Company.

A copy of the Letter of Appointment for Independent Directors is available on the website of the Company and can be accessed at cs@abcotspin.in.

Mr. Rajesh Tuteja is a Retired Officer of the Indian Revenue Service (IRS) and brings with him vast experience in public administration, taxation, finance, and legal affairs. Over the course of his distinguished career, he has held several prestigious positions within the Government of India, contributing significantly to policy formulation, enforcement, and governance. He is highly qualified, holding degrees in Bachelor of Commerce (B.Com), Chartered Accountancy (CA), Company Secretary (CS), and Bachelor of Laws (LL.B.). His unique combination of administrative experience and professional qualifications makes him well-suited to contribute meaningfully to the Company's governance, audit, and compliance frameworks.

Every Director has to be appointed by the Company in General Meeting in terms of the provisions of Section 152 of the Act and other applicable provisions thereunder as amended from time to time. Further, appointment of Independent Director shall be approved by the members of the Company by way of Ordinary Resolution pursuant to Section 149 of the Act read with applicable provisions thereunder as amended from time to time.

Further, in terms of Regulation 25 of the LODR Regulations, appointment of Independent Director shall be subject to the approval of the members by way of Special Resolution.

Further, Equity Shares of the Company are listed on the NSE Emerge and accordingly, the provisions of the Regulations 17 to 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of the LODR Regulations are not applicable to the Company. However, the Members have approved the Migration of Equity Shares of the Company having a face value of Rs.10/- per Equity Share to the main Board and to make an application of listing/trading of the Equity Shares of the Company on Main Board of BSE Limited ("BSE") vide special resolution passed through postal ballot dated June 06, 2025. Accordingly, the Company had filed its application dated June 9, 2025, with the respective department of National Stock Exchange of India Limited ("NSE") for its migration from NSE Emerge Platform of NSE to the Main Board and has also submitted an application for listing its Equity Shares on the Main Board of BSE. Subsequently, the Company has received an In Principle approval from NSE in this regard on August 29, 2025. Upon such Migration, the said Equity Shares shall get listed and traded on the Main Board of BSE. In view of this, as an abundant caution, approval of members is sought for appointment of Mr. Rajesh Tuteja as an Independent Director in accordance with Regulation 25 of the LODR Regulations, by way of Special Resolution.

The Board of Directors, Pursuant to Section 149, 150, 152, 160 and Schedule IV (Code for Independent Directors) of the Act read with Rules framed thereunder, the applicable provisions LODR Regulations and the Articles of Association of the Company and after evaluating the skills, experience, expertise, knowledge and independence of Mr. Rajesh, recommended

his appointment as an Independent Director of the Company, not liable to retire by rotation, for a period of five years from August 5, 2025 to August 4, 2030, for his first term.

The Board recommends the resolution regarding appointment of Mr. Rajesh Tuteja as an Independent Non-Executive Director for approval of members by way of Special Resolution. The relevant disclosures as per the Act, LODR Regulations, and Secretarial Standard-2 are provided in **Annexure-A** to this Notice.

Except Mr. Rajesh Tuteja, being appointee, None of the Directors / key managerial personnel of the company / their relatives (to the extent of their shareholding in the Company, if any), are in any way, concerned or interested, financially or otherwise in the said resolution.

Item No. 7

Mr. Deepak Garg has been associated with the Company for a significant period and has served on the Board in various capacities, including his current role as Managing Director. In recognition of his leadership, strategic direction, and valuable contributions to the Company's performance and growth, he was appointed as the Managing Director for a term of five years commencing from March 09, 2021 to March 08, 2026.

Pursuant to Section 196 of the Companies Act, 2013 ("Act") read with other applicable provisions and Rules framed thereunder as amended from time to time, reappointment of Managing Directors shall not be made for a term exceeding 5 years at a time and shall not be made earlier than one year before the expiry of his term. Further, appointment / re-appointment of and remuneration payable to a Managing Director shall be approved by the Board of Directors at a meeting which shall be subject to approval of the members by a resolution at the next general meeting of the Company.

He holds Bachelors of Commerce degree from Govt. Rajindra College, Bathinda. He has been associated with the Company since incorporation as first director and also as subscriber to the MOA. He looks after the overall Operation, Business of the Company including technical operations, strategy and marketing plans of the Company

During this tenure, Mr. Garg has played a pivotal role in strengthening the Company's operations and driving key business initiatives. Based on the recommendation of the Nomination and Remuneration Committee and considering his contribution in the Company and since his continued association with Company would be of immense benefit, the Board of Directors at its meeting held on September 03, 2025 approved his re-appointment as Managing Director for a further period of five years, effective from March 09, 2026 to March 08, 2031, subject to the approval of the members, pursuant to the provisions of Sections 196, 197 and 198 of the Act read with Schedule V thereto and other applicable provisions and rules framed thereunder, applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations") and the Articles of Association of the Company.

The said reappointment was recommended on such terms and conditions as mutually agreed between Mr. Garg and the Company, including the remuneration for a period of 5 years with effect from March 9, 2026, as detailed in Resolution No. 7 in this Notice.

Mr. Garg has declared that he is not disqualified from being re-appointed as a Director in terms of Section 164 of the Act and he satisfies all the conditions as set out in Part-I of Schedule V and Section 196(3) of the Act for being eligible for his reappointment. He has also declared that he is not debarred from being appointed as a Director of the Company pursuant to any order of SEBI or any other authority. Further, he has given his consent for his reappointment as Managing Director of the Company.

The Company has also received a notice under Section 160 of the Act from a Member, proposing his candidature for the office of Managing Director.

The remuneration details and terms and conditions as set out in Resolution No. 7 in this Notice may be treated as a written memorandum setting out the terms of re-appointment pursuant to Section 190 of the Act.

Except Mr. Deepak Garg, none of the Directors, Key Managerial Personnel, or their relatives (to the extent of their shareholding in the Company, if any) are concerned or interested, financially or otherwise, in this resolution.

The Board recommends the Resolution set out under Item no. 7 for the approval of the members by way of Ordinary resolution.

The relevant disclosures as per the Act, LODR Regulations and Secretarial Standard-2 are provided in **Annexure-B** to this Notice.

Item No. 8

Over the years, the Company has witnessed substantial growth and operational expansion, to which Mr. Manohar Lal has made a significant and ongoing contribution. With a rich experience of over 35 years in the cotton industry, Mr. Manohar Lal brings deep industry insight, strategic direction, and business acumen that continue to be of immense value to the Company, he was appointed as the Whole Time Directors for a term of five years commencing from March 09, 2021 to March 08, 2026.

Pursuant to Section 196 of the Companies Act, 2013 (“Act”) read with other applicable provisions and Rules framed thereunder as amended from time to time, reappointment of Whole Time Directors shall not be made for a term exceeding 5 years at a time and shall not be made earlier than one year before the expiry of his term. Further, appointment / re-appointment of and remuneration payable to a Whole Time Directors shall be approved by the Board of Directors at a meeting which shall be subject to approval of the members by a resolution at the next general meeting of the Company.

He does not have a formal education degree; however, he has industry exposure that’s why even at the age of 81 he is associated with the Company as whole time director. He has been associated with the Company since incorporation as first director and also as subscriber to the MOA. He is responsible for Procurement and Marketing operations of the Company.

In view of his outstanding leadership and contribution in the Company, and since his continued association with Company would be of immense benefit, the Board of Directors on recommendation of the Nomination and Remuneration Committee of the Board, at its meeting held on September 03, 2025, approved the re-appointment of Mr. Manohar Lal as Whole-Time Director of the Company for a further term of five years, commencing from March 09, 2026 to March 08, 2031, subject to the approval of Members, pursuant to the provisions of Sections 196, 197 and 198 of the Act read with Schedule V thereto, applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”) and the Articles of Association of the Company.

The said reappointment was recommended on such terms and conditions as mutually agreed between Mr. Manohar Lal and the Company, including the remuneration for a period of 5 years with effect from March 9, 2026, as detailed in Resolution No. 8 in this Notice.

Since Mr. Manohar Lal is above 70 years of age, his re-appointment is governed by the provisions of Section 196(3)(a) of the Act, which requires the approval of the members by way of a special resolution.

The Board is of the view that Mr. Manohar Lal's continued association with the Company is in the best interests of the business, particularly given his industry knowledge and long-standing commitment to the organization.

Mr. Manohar Lal has declared that he is not disqualified from being re-appointed as a Director in terms of Section 164 of the Act and he satisfies all the conditions as set out in Part-I of Schedule V and Section 196(3) of the Act for being eligible for his reappointment. He has also declared that he is not debarred from being appointed as a Director of the Company pursuant to any order of SEBI or any other authority. Further, he has given his consent for his reappointment as Whole Time Director of the Company.

The Company has also received a notice under Section 160 of the Act from a Member, proposing his candidature for the office of Whole Time Director.

The remuneration details and terms and conditions as set out in Resolution No. 8 in this Notice may be treated as a written memorandum setting out the terms of appointment pursuant to Section 190 of the Act.

Except Mr. Manohar Lal, none of the Directors, Key Managerial Personnel, or their relatives (to the extent of their shareholding in the Company, if any) are concerned or interested, financially or otherwise, in this resolution.

The Board recommends the Resolution set out under Item no. 8 for the approval of the members by way of Special Resolution.

The relevant disclosures as per the Act, LODR Regulations and Secretarial Standard-2 are provided in **Annexure-C** to this Notice.

Item No. 9

Mr. Puneet Bhandari (DIN: 03625316) was appointed as an Independent Director of the Company for the first term of five years commencing from March 09, 2021, and his tenure is due to expire on March 08, 2026. During his term, Mr. Bhandari has demonstrated valuable insight, professional expertise, independent judgment in the functioning of the Board especially on issues of strategy, performance, risk management, resources, key appointments and standards of conduct and various committees, contributing significantly to the governance and strategic oversight of the Company.

Pursuant to Section 149 of the Companies Act, 2013 read with applicable Rules framed thereunder as amended from time to time, an Independent Director shall be eligible for reappointment for the second term of upto 5 consecutive years on passing of a special resolution by the Company and disclosure of such re-appointment in the Board's report.

Mr. Puneet is not disqualified from being appointed as an Independent Director in terms of Section 164 of the Act and he has given consent to be reappointed as an Independent Director and a declaration that he satisfies all the conditions as to independence as set out under Section 149(6) of the Act read with Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("LODR Regulations"). Further, he is not debarred from being appointed as a Director of the Company pursuant to any order of SEBI or any other authority.

The Board of Directors is of the view that Mr. Puneet is a person of integrity and possesses relevant expertise and experience to be appointed as an Independent Director of the Company. Further in their opinion he fulfils the conditions specified in the Act and the rules made there under and LODR Regulations and is independent of the management.

A notice under Section 160 of the Act received from a Member of the Company signifying his candidature as an Independent Director of the Company.

He holds Bachelor of Arts, from L.R.D.A.V. College, Jagraon, Punjab University Chandigarh. He also holds LLB degree from Institute of Laws, Punjab University Regional Centre, Ludhiana, India and LLM degree, majored in Intellectual Property Law

and International Commercial Law, from University of Hertfordshire, Hatfield, U.K. He has an overall experience of more than 10 years in the field of Legal Consultancy and Liaising. He is providing business legal consultancy, presently is an Advocate and Solicitor in the High Court of Punjab and Haryana and represents Union of India as their Senior Panel Counsel. He is also a standing counsel for Punjab Local Government, Punjab Wakf Board, PSPCL, PPCB, PAIC, FCI and BSNL.

Pursuant to Section 149, 150, 152, 160 and Schedule IV (Code for Independent Directors) of the Act read with Rules framed thereunder, applicable provisions of the LODR Regulations and the Articles of Association of the Company and based on the recommendation of the Nomination and Remuneration Committee and after evaluating his skills, qualifications, experience, expertise, knowledge and on the basis of report of performance evaluation, the Board of Directors, at its meeting held on September 03, 2025, has approved the re-appointment of Mr. Puneet Bhandari as an Independent Non-Executive Director of the Company, not liable to retire by rotation, for a second term of five (5) consecutive years, with effect from March 09, 2026 to March 08, 2031, subject to the approval of shareholders.

A copy of the Letter of Appointment for Independent Directors is available on the website of the Company and can be accessed at cs@abctspin.in.

The Board considers that his association would be of immense benefit to the Company and it is desirable to avail services of Mr. Puneet as an Independent Director.

Accordingly, the Board recommends the re-appointment of Mr. Puneet Bhandari as an Independent Director for a second term of five years, not liable to retire by rotation, by way of a Special Resolution.

Except Mr. Puneet Bhandari, none of the Directors, Key Managerial Personnel, or their relatives (to the extent of their shareholding in the Company, if any) are, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board recommends the passing of this resolution set out under Item no. 9 as a Special Resolution for the approval of members. The disclosures as required under the Act, LODR Regulations and Secretarial Standard-2 are provided in **Annexure-D** to this Notice.

Item No. 10

Mrs. Preet Kamal Kaur Bhatia (DIN: 07070977) was appointed as an Independent Director of the Company for the first term of five years commencing from March 09, 2021, and her tenure is due to expire on March 08, 2026. Throughout her tenure, she has provided the Company with valuable insights, independent oversight, and professional guidance especially on issues of strategy, performance, risk management, resources, key appointments and standards of conduct based on her experience, qualifications, and sound judgment.

Pursuant to Section 149 of the Companies Act, 2013 read with applicable Rules framed thereunder as amended from time to time, an Independent Director shall be eligible for reappointment for the second term of upto 5 consecutive years on passing of a special resolution by the Company and disclosure of such re-appointment in the Board's report.

Mrs. Preet Kamal Kaur Bhatia not disqualified from being appointed as an Independent Director in terms of Section 164 of the Act and she has given consent to be reappointed as an Independent Director and a declaration that she satisfies all the conditions as to independence as set out under Section 149(6) of the Act read with Regulation 16(1)(b) of the SEBI (Listing

Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”). Further, she is not debarred from being appointed as a Director of the Company pursuant to any order of SEBI or any other authority.

The Board of Directors is of the view that Mrs. Preet Kamal Kaur Bhatia is a person of integrity and possesses relevant expertise and experience to be appointed as an Independent Director of the Company. Further in their opinion he fulfils the conditions specified in the Act and the rules made there under and LODR Regulations and is independent of the management.

A notice under Section 160 of the Act received from a Member of the Company signifying her candidature as an Independent Director of the Company.

She is a fellow member of the Institute of Chartered Accountant of India and has also qualified DISA. She has an overall experience of more than 10 years in the field of Finance and Audit. Presently she is a Practicing chartered Accountant and runs a firm in the name of M/S. Preet Kamal & Co.

Pursuant to Section 149, 150, 152, 160 and Schedule IV (Code for Independent Directors) of the Act read with Rules framed thereunder, applicable provisions of the LODR Regulations and the Articles of Association of the Company and based on the recommendation of the Nomination and Remuneration Committee and after evaluating her skills, qualifications, experience, expertise, knowledge and on the basis of report of performance evaluation, the Board of Directors, at its meeting held on September 03, 2025, has approved the re-appointment of Mr. Puneet Bhandari as an Independent Non-Executive Director of the Company, not liable to retire by rotation, for a second term of five (5) consecutive years, with effect from March 09, 2026 to March 08, 2031, subject to the approval of Members.

A copy of the Letter of Appointment for Independent Directors is available on the website of the Company and can be accessed at cs@abcotspin.in.

The Board considers that her association would be of immense benefit to the Company and it is desirable to avail services of Mrs. Preet Kamal Kaur Bhatia as an Independent Director. Accordingly, the Board recommends the re-appointment of Mrs. Preet Kamal Kaur Bhatia as an Independent Director for a second term of five years, not liable to retire by rotation, by way of a Special Resolution.

Except Mrs. Preet Kamal Kaur Bhatia, none of the Directors, Key Managerial Personnel, or their relatives (to the extent of their shareholding in the Company, if any) are, in any way, concerned or interested, financially or otherwise, in the proposed resolution.

The Board recommends the passing of this resolution set out under Item no. 10 as a Special Resolution for the approval of members. The disclosures as required under the Act, LODR Regulations and Secretarial Standard-2 are provided in **Annexure-E** to this Notice.

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

Sd/-

Rahul Kapasiya

Membership No.: A70811

Company Secretary & Compliance Officer

Date: 03 September, 2025

Place: Bathinda, Punjab

Registered Office

NH-54, Goniana Road, Near lake-3, Bathinda, Punjab-
151001

Email: cs@abcotspin.in

Website: www.abcotspin.co.in

Tel: +1635232670

Details of the Director and seeking Appointment at the Annual General Meeting
[Pursuant to Regulations 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings]

Name	Rajesh Tuteja
Directors Identification Number (DIN)	08952755
Date of Birth	September 01, 1960
Age	65
Nationality	Indian
Qualifications	He is a Retired Officer of the Indian Revenue Service (IRS) and highly qualified, holding degrees in Bachelor of Commerce (B.Com), Chartered Accountancy (CA), Company Secretary (CS), and Bachelor of Laws (LL.B.).
Terms and conditions of appointment and re-appointment	For first term of 5 consecutive years effective from March 9, 2026 to March 8, 2031.
Brief profile/ Experience/ Expertise in Specific functional Area	He has vast experience in public administration, taxation, finance, and legal affairs. Over the course of his distinguished career, he has held several prestigious positions within the Government of India , contributing significantly to policy formulation, enforcement, and governance.
Date of first appointment on the Board of the Company	05-08-2025
Directorship in other companies (excluding A B Cotspin India Limited)	<ol style="list-style-type: none"> 1. M/s. Anant Raj Limited 2. M/s. Swiss Military Consumer Goods Limited 3. M/s. Shivalik Engineering Industries Limited
Relationship with other Directors and Key Managerial Personnel	None
Membership/Chairmanship of committee of the Company	Nil
Membership/Chairmanship of committee of Directors of other companies	<ol style="list-style-type: none"> I. M/s. Anant Raj Limited <ul style="list-style-type: none"> • Audit Committee- Chairperson • Stakeholders Relationship Committee- Chairperson II. M/s. Swiss Military Consumer Goods Limited <ul style="list-style-type: none"> • Audit Committee- Member III. M/s. Shivalik Engineering Industries Limited <ul style="list-style-type: none"> • Audit Committee- Member
No. of Share held in the Company including directly or on beneficial basis for any other person, as on 31-03-2025	Nil
Number of Meetings of the Board/Committee meetings attended during the financial year 2024-25	N.A.
Details of remuneration sought to be paid	Sitting Fee in accordance with the provisions of the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Remuneration last drawn	N.A.
Name of listed entities from which the person has resigned in the past three years as Director	N.A.
The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	<p>He has vast experience in public administration, taxation, finance, and legal affairs. Over the course of his distinguished career, he has held several prestigious positions within the Government of India, contributing significantly to policy formulation, enforcement, and governance.</p> <p>Further details are as mentioned in the explanatory statement.</p>

Details of the Director seeking re-appointment at the Annual General Meeting
[Pursuant to Regulations 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings]

Name	Deepak Garg
Directors Identification Number (DIN)	00843929
Date of Birth	June 16, 1976
Age	49
Nationality	Indian
Qualifications	Graduate
Terms and conditions of appointment and re-appointment	For second term of 5 consecutive years effective from March 9, 2026 to March 8, 2031.
Brief profile/ Experience/ Expertise in Specific functional Area	He holds Bachelors of Commerce degree from Govt. Rajindra College, Bathinda. He has been associated with the Company since incorporation as first director and also as subscriber to the MOA. He looks after the overall Operation, Business of the Company including technical operations, strategy and marketing plans of the Company.
Date of first appointment on the Board of the Company	23-06-1997
Directorship in other companies (excluding A B Cotspin India Limited)	Nil
Relationship with other Directors and Key Managerial Personnel	Son of Mr. Manohar Lal, Director
Membership/Chairmanship of committee of the Company	Stakeholders Relationship Committee- Member
Membership/Chairmanship of committee of Directors of other companies	Nil
No. of Share held in the Company directly or on beneficial basis, as on June 30, 2025	51,05,671
Number of Meetings of the Board attended during the financial year 2024-25	5
Remuneration last drawn (Financial Year 2024-25) (including sitting fees, if any)	₹ 12,00,000
Details of remuneration sought to be paid	As per existing approved terms and conditions
Name of listed entities from which the person has resigned in the past three years as Director	NA

Details of the Director retiring by rotation and seeking re-appointment at the Annual General Meeting
[Pursuant to Regulations 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard-2on General Meetings]

Name	Manohar Lal
Directors Identification Number (DIN)	02406686
Date of Birth	June 24, 1944
Age	81
Nationality	Indian
Qualifications	He does not have formal education degree.
Terms and conditions of appointment and re-appointment	For 5 consecutive years effective from March 9, 2026 to March 8, 2031, Liable to Retire by Rotation
Resume/Experience/Expertise in Specific functional Area	he has industry exposure that's why even at the age of 76 he is associated with the Company as whole time director. He has been associated with the Company since incorporation as first director and also as subscriber to the MOA. He is responsible for Procurement and Marketing operations of the Company.
Date of first appointment on the Board of the Company	23-06-1997
Directorship in other companies (excluding A B Cotspin India Limited)	Nil
Relationship with other Directors and Key Managerial Personnel	Father of Mr. Deepak Garg, Managing Director
Membership/Chairmanship of committee of the Company	Nil
Membership/Chairmanship of committee of Directors of other companies	Nil
No. of Share held in the Company directly or on beneficial basis, as on 31-03-2025	21,240
Number of Meetings of the Board/ Committee meetings attended during the financial year 2024-25	5
Remuneration last drawn (Financial Year 2024-25) (including sitting fees, if any)	₹ 9,00,000
Details of remuneration sought to be paid	As per existing approved terms and conditions.
Name of listed entities from which the person has resigned in the past three years as Director	N.A.

Details of the Director seeking re-appointment at the Annual General Meeting
[Pursuant to Regulations 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings]

Name	Puneet Bhandari
Directors Identification Number (DIN)	03625316
Date of Birth	September 18, 1982
Age	42
Nationality	Indian
Qualifications	Bachelor of Arts, LLB and LLM
Terms and conditions of appointment and re-appointment	For 5 consecutive years effective from March 9, 2026 to March 8, 2031.
Brief profile/Experience/Expertise in Specific functional Area	He holds Bachelor of Arts, from L.R.D.A.V. College, Jagraon, Punjab University Chandigarh. He also holds LLB degree from Institute of Laws, Punjab University Regional Centre, Ludhiana, India and LLM degree. He has an overall experience of more than 10 years in the field of Legal Consultancy and Liaising.
Date of first appointment on the Board of the Company	09-03-2021
Directorship in other companies (excluding A B Cotspin India Limited)	Nil
Relationship with other Directors and Key Managerial Personnel	Nil
Membership/Chairmanship of committee of the Company	Audit Committee- Chairperson Stakeholders Relationship Committee- Member
Membership/Chairmanship of committee of Directors of other companies	Nil
No. of Share held in the Company including directly or on beneficial basis for any other person, as on date	Nil
Number of Meetings of the Board attended during the financial year 2024-25	5
Details of remuneration sought to be paid	Sitting Fee in accordance with the provisions of the Companies Act, 2013 and Listing Regulations
Remuneration last drawn	Sitting Fee only
Name of listed entities from which the person has resigned in the past three years as Director	NA
The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	He has an overall experience of more than 10 years in the field of Legal Consultancy and Liaising. He is providing business legal consultancy, presently is an Advocate and Solicitor in the High Court of Punjab and Haryana and represents Union of India as their Senior Panel Counsel. He is also a standing counsel for Punjab Local Government, Punjab Wakf Board, PSPCL, PPCB, PAIC, FCI and BSNL. Further details are as per the explanatory statement.

Details of the Director seeking re-appointment at the Annual General Meeting
[Pursuant to Regulations 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standard on General Meetings]

Name	Preet Kamal Kaur Bhatia
Directors Identification Number (DIN)	07070977
Date of Birth	March 20, 1982
Age	43
Nationality	Indian
Qualifications	She is Chartered Accountant (CA)
Terms and conditions of appointment and re-appointment	For 5 consecutive years effective from March 9, 2026 to March 8, 2031.
Brief profile/ Experience/ Expertise in Specific functional Area	She is a fellow member of the Institute of Chartered Accountant of India and has also qualified DISA. She has an overall experience of more than 10 years in the field of Finance and Audit. Presently she is a Practicing chartered Accountant and runs a firm in the name of M/S. Preet Kamal & Co.
Date of first appointment on the Board of the Company	09-03-2021
Directorship in other companies (excluding A B Cotspira India Limited)	<ul style="list-style-type: none"> • PENTAGON RUBBER LIMITED • TULSI EXTRUSIONS LIMITED
Relationship with other Directors and Key Managerial Personnel	Nil
Membership/Chairmanship of committee of the Company	Audit Committee- Member
Membership/Chairmanship of committee of Directors of other companies	<ul style="list-style-type: none"> • PENTAGON RUBBER LIMITED Audit Committee- Member
No. of Share held in the Company including directly or on beneficial basis for any other person, as on date	Nil
Number of Meetings of the Board attended during the financial year 2024-25	5
Details of remuneration sought to be paid	As per existing approved terms and conditions
Remuneration last drawn	N.A.
Name of listed entities from which the person has resigned in the past three years as Director	JTL INDUSTRIES LIMITED
The skills and capabilities required for the role and the manner in which the proposed person meets such requirements	She is a fellow member of the Institute of Chartered Accountant of India and has also qualified DISA. She has an overall experience of more than 10 years in the field of Finance and Audit. Further details are as per explanatory statement.

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

Sd/-

Rahul Kapasiya

Membership No.: A70811

Company Secretary & Compliance Officer

Date: 03 September, 2025

Place: Bathinda, Punjab

Registered Office

NH-54, Goniana Road, Near lake-3, Bathinda, Punjab-151001

Email: cs@abcotspin.in

Website: www.abcotspin.co.in

Tel: +1635232670