

March 30, 2026

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	To, The General Manager- Listing BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 BSE Scrip Code: 544522
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ISIN: INE08PH01015

Subject: Outcome of Board Meeting held on March 30, 2026

Dear Sir/Madam,

Pursuant to provisions of Regulation 30 and any other applicable Regulations, if any, of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Schedule III thereto and Regulation 8(1) of SEBI (Prohibition of Insider Trading) Regulations, 2015, we would like to inform you that the Board of Directors of the Company in their meeting held today i.e. March 30, 2026 (commenced at 12:30 P.M. and concluded at 02:55 P.M.) has, inter alia:

1. Considered and approved the revised Code of Conduct for prevention of Insider Trading and revised Code for Fair Disclosure of Unpublished Price Sensitive Information ("UPSI").
2. Considered and approved the Appointment Mr. Deepak Garg, Managing Director of the Company, as Chief Investor Relations Officer (CIRO) for dissemination of information and disclosure of UPSI for the purpose of Code for Fair Disclosure of UPSI.

The revised Code for Fair Disclosure of UPSI, is enclosed herewith as Annexure A.

The detailed disclosure as per Regulation 30, read with Para A of Part A of Schedule III of Listing Regulations, read with Master Circular HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, is enclosed herewith as Annexure B.

The revised Code of Conduct for Prevention of Insider Trading and the Code for Fair Disclosure of UPSI are also uploaded on the Company's website at www.abcotspin.co.in.

We request you to kindly take the above information on your record.

Yours Faithfully,

A B COTSPIN INDIA LIMITED

CIN: L17111PB1997PLC020118, Registered Address: Bathinda Road, Jaitu, Faridkot, Punjab-151202, Website: www.abcotspin.co.in, Email: info@abcotspin.in, Ph.: 01635-232670



For A B Cotspin India Limited

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

Encl.: As Above

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**CODE OF PRACTICES AND
PROCEDURES FOR FAIR DISCLOSURE
OF UNPUBLISHED PRICE SENSITIVE
INFORMATION**

(Amended and effective from 30th March, 2026)

**CODE OF PRACTICES AND PROCEDURES FOR FAIR DISCLOSURE OF UNPUBLISHED
PRICE SENSITIVE INFORMATION**

1. Introduction

As per Regulation 8 read with Schedule A of Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015 (“**PIT Regulations**”), every listed company is required to formulate Code of practices and procedures for fair disclosure of Unpublished Price Sensitive Information. Accordingly, the Board of Directors of AB Cotspin India Limited (“**Company**”) has approved this Code of practices and procedures for fair disclosure of Unpublished Price Sensitive Information (“code”) on 26th April, 2021, which is also the date on which the code became effective. The same was amended by the Board of Directors, which became effective from 30th March, 2026.

2. Objective

The objective of this code is to lay down the principles and practices to be followed by the Company pertaining to disclosure of Unpublished Price Sensitive Information (“**UPSI**”, as defined under the PIT Regulations) to make UPSI generally available by disseminating the same to the stock exchange(s). The principles and practices laid down in this code prohibits selectively disclosing material non-public information to certain investors or securities professionals without broad prior public disclosure.

3. Applicability

This code shall apply in relation to the disclosure of UPSI by the Company. The scope, exceptions as given in PIT Regulations shall be applicable for the purpose of this code as well. This code embodies the code of practices and procedures for fair and prompt disclosure of UPSI to be followed by the Company, its subsidiaries and associates, effective from the commencement of listing and trading of the equity shares of the Company on the stock exchange(s), i.e. BSE Limited or the National Stock Exchange of India Limited, in accordance with applicable laws provided however that the relevant provision of the PIT Regulations which are applicable to the companies ‘proposed to be listed’ shall become applicable with immediate effect.

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4. Definitions

- i) **“Chief Investor Relations Officer (“CIRO”)** means such officer of the Company appointed by the Board of Directors for the purpose of dissemination of information and disclosure of UPSI in a fair and unbiased manner.
- ii) **“Connected Person”** means:
- (a) any person who is or has been, during the past 6 (six) months, prior to the concerned act, associated with the Company, in any capacity, directly or indirectly, including by reason of frequent communication with its officers or by being in any contractual, fiduciary or employment relationship or by being a director, officer or an employee of the Company, or holds any position including a professional or business relationship, whether temporary or permanent, with the Company that allows such person, directly or indirectly, access to UPSI or is reasonably expected to allow such access.
- (b) Without prejudice to the generality of the foregoing, the person(s) falling within the following categories shall be deemed to be Connected Persons, unless the contrary is established:
- (i) a Relative of Connected Persons specified in clause (a); or
 - (ii) a holding company or associate company or subsidiary company; or
 - (iii) an intermediary as specified in Section 12 of the Securities and Exchange Board of India Act, 1992 (“SEBI Act”) or an employee or director thereof; or
 - (iv) an investment company, trustee company, asset management company or an employee or director thereof; or
 - (v) an official of a stock exchange or of clearing house or corporation; or
 - (vi) a member of board of trustees of a mutual fund or a member of the board of directors of the asset management company of a mutual fund or is an employee thereof; or
 - (vii) a member of the board of directors or an employee, of a public financial institution as defined in section 2 (72) of the Companies Act, 2013; or
 - (viii) an official or an employee of a self-regulatory organization recognised or authorized by the Board; or

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(ix) a banker of the Company; or

(x) a concern, firm, trust, Hindu undivided family, company or association of persons wherein a director of a company or his relative or banker of the company, has more than ten per cent. of the holding or interest; or

(xi) a firm or its partner or its employee in which a connected person specified in clause (a) is also a partner; or

(xii) a person sharing household or residence with a connected person specified in clause (a).

iii) “**Insider**” means any person who is:

(a) a Connected Person; or

(b) in possession of or having access to any UPSI.

iv) “**UPSI**” means any information relating to the Company or its Securities, directly or indirectly, that is not generally available, which upon becoming generally available is likely to materially affect the price of the Securities of the Company and UPSI shall ordinarily include, but not be restricted to, information relating to the following:

(a) financial results;

(b) dividend;

(c) change in capital structure;

(d) mergers, demergers, acquisitions, delisting, disposals, and expansion of business, award or termination of order/ contracts not in the normal course of business and such other transactions;

(e) changes in key managerial personnel, other than due to superannuation or end of term, and resignation of a statutory auditor or secretarial auditor;

(f) change in rating(s), other than ESG rating(s);

(g) fund raising proposed to be undertaken;

(h) agreements, by whatever name called, which may impact the management or control of the Company;

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(i) fraud or defaults (*as defined under the PIT Regulations*) by the Company, its promoter, director, key managerial personnel, or subsidiary or arrest of key managerial personnel, promoter or director of the Company, whether occurred within India or abroad;

(j) resolution plan/ restructuring or one-time settlement in relation to loans/borrowings from banks/financial institutions;

(k) admission of winding-up petition filed by any party /creditors and admission of application by the National Company Law Tribunal filed by the Company or financial creditors for initiation of corporate insolvency resolution process against the Company as a corporate debtor, approval of resolution plan or rejection thereof under the Insolvency and Bankruptcy Code, 2016;

(l) initiation of forensic audit, by whatever name called, by the Company or any other entity for detecting mis-statement in financials, misappropriation/ siphoning or diversion of funds and receipt of final forensic audit report;

(m) action(s) initiated or orders passed within India or abroad, by any regulatory, statutory, enforcement authority or judicial body against the Company or its directors, key managerial personnel, promoter or subsidiary, in relation to the Company;

(n) outcome of any litigation(s) or dispute(s) which may have an impact on the Company;

(o) giving of guarantees or indemnity or becoming a surety, by whatever named called, for any third party, by the Company not in the normal course of business;

(p) grant, withdrawal, surrender, cancellation or suspension of key licenses or regulatory approvals; and

It is hereby clarified that for identification of events enumerated in this definition as “UPSI”, the guidelines for materiality referred at paragraphs A and B of Part A of Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”) as may be specified by the SEBI from time to time shall be applicable.

Words and expressions used and not defined in this code shall have the same meanings assigned to them respectively in the PIT Regulations or the SEBI Act, the Listing Regulations, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or the Companies Act, 2013 and the rules and regulations made thereunder, as the case may be, including amendment(s)/modification(s) thereto.

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5. Functions of CIRO

CIRO shall be responsible for:

- a. Dissemination of information to the stock exchange(s) and on website of the Company when it becomes concrete and credible in such format as may be prescribed by SEBI.
- b. During the calls of Analysts or Institutional Investors, if any information which is in the nature of UPSI gets leaked, then to make the disclosure of such UPSI to the stock exchange(s) where the securities of the Company are listed promptly.

6. Disclosure Policy

The Company shall ensure:

- a. Prompt public disclosure of UPSI to the stock exchanges(s) and disseminated promptly on a continuous basis that would impact price discovery no sooner than credible and concrete information comes into being in order to make such information generally available.

Uniform and universal dissemination of UPSI to avoid selective disclosure. The UPSI shall be disseminated uniformly and universally to all stakeholders through stock exchange(s) and by posting the same on official website of the Company i.e. www.abcotspin.co.in.

- b. Designation of a senior officer as a CIRO to deal with dissemination of information and disclosure of UPSI.

The Company has designated following person as CIRO of the Company responsible for the purpose of dissemination and disclosure of UPSI:

Name: Mr. Deepak Garg

Designation: Managing Director

Phone No.: 9216300069

Email Id: deepak@abcotspin.in

- c. Prompt dissemination of UPSI that gets disclosed selectively, inadvertently or otherwise to make such information generally available.

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The Company shall use its best endeavors to avoid selective disclosure of price sensitive information. If an insider selectively discloses any UPSI to any person including selected group of persons, inadvertently or otherwise, then prompt disclosure of such information to stock exchange(s) and by posting the same on the official website of the Company, shall have to be made by CIRO to the public to make generally available the above information. Such disclosure must be made not later than 24 hours after CIRO becomes aware of selective disclosure of such UPSI has taken place. In this context, rumors or media speculation (including quotes of unnamed persons) shall not be considered as selective disclosure.

Exception: Sharing of UPSI by an Insider to any person including other Insiders subject to the Policy for determination of Legitimate purpose (as annexed) of the Company, in furtherance of legitimate purposes, performance of duties or discharge of legal obligations.

- d. Appropriate and fair response to queries on news reports and requests for verification of market rumours by regulatory authorities.
 - i. CIRO shall provide appropriate and fair responses to queries in relation to UPSI including any news reports when requested by regulatory authorities to verify such rumours.
 - ii. The Company may on its initiative also, confirm or deny any reported event or information to stock exchange(s) subject to the Policy on determination of materiality of any event or information of the Company.
- e. Ensuring that information shared with analysts and research personnel is not UPSI.
- f. Developing best practices to make transcripts or records of proceedings of meetings with analysts and other investor relations conferences on the official website to ensure official confirmation and documentation of disclosures made.

The Company shall ensure that the following practices are followed while dealing with analysts and institutional investors:

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- i. In order to avoid misrepresentation or misquoting, endeavor shall be made that only authorised representatives of the Company are present in the meetings or conference calls with analysts, brokers or institutional investors.
- ii. Schedule of analysts or institutional investors meet shall be disclosed to the stock exchange(s) and disclosed on the website of the Company at least two working days in advance (excluding the date of the intimation and the date of the meet).

Explanation: For the purpose of this clause ‘meet’ shall mean group meetings or group conference calls conducted physically or through digital means.

- iii. Presentations prepared by the Company for analysts or institutional investors meet, post earnings or quarterly calls shall be disclosed to the stock exchange(s) and disclosed on the website of the Company prior to beginning of such events.
- iv. Audio recordings, video recordings, if any, and transcripts of post earnings or quarterly calls, by whatever name called, conducted physically or through digital means, shall be disclosed to the stock exchange(s) and on the website of the Company in the following manner:
 - iv.a the audio recordings shall be promptly made available on the website of the Company and disclosed to stock exchange(s), in any case, before the next trading day or within twenty-four hours from the conclusion of such calls, whichever is earlier;
 - iv.b the video recordings, if any, shall be made available on the website of the Company and disclosed to stock exchange(s), within forty-eight hours from the conclusion of such calls;
 - iv.c the transcripts of such calls shall be made available on the website along with simultaneous submission to recognized stock exchanges within five working days of the conclusion of such calls.

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v. Handling of unanticipated questions: The Company shall promptly and carefully deal with analysts' questions that raise material issues outside the intended scope of discussion.

Unanticipated questions may be taken on notice and a considered response given later. If the answer includes UPSI, a public announcement shall be made before responding.

vi. Medium of disclosure/dissemination: Disclosure and dissemination of information may be done through various media so as to achieve maximum reach and quick dissemination. All disclosures to the stock exchanges must be made promptly.

vii. Company's website may provide a means of giving a direct access to analyst briefing material, significant background information and questions and answers.

g. Handling of all UPSI on a need-to-know basis.

The Company shall handle UPSI only on need-to-know basis. UPSI shall be provided only when needed for legitimate purposes, performance of duties or discharge of legal obligations.

7. Disclosure

This code is disclosed on Company's website i.e. www.abcotspin.co.in.

8. Amendment/Review

The Board of Directors of the Company reserves the right to amend or modify this code in whole or in part, as it may deem appropriate. Any difficulties or ambiguities in the policy will be resolved by the Board in line with the broad intent of the code. The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this code. All provisions of this code would be subject to revision / amendment in accordance with applicable laws from time to time, provided notice of such amendment is given to the stock exchanges where the securities of the Company are listed. Any subsequent amendment/modification in the PIT Regulations, and/or any other laws in this regard shall automatically apply to this code. In case any applicable law(s), amendment(s), clarification(s), circular(s) etc. enacted/issued by the relevant statutory, governmental and regulatory authorities are not consistent with the

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provisions laid down under this code, then such applicable law(s), amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder.

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Annexure A

Policy for Determination of Legitimate Purposes

(Pursuant to Regulation 3(2A) of the SEBI (Prohibition of Insider Trading) Regulations, 2015)

1. Introduction

- a. AB Cotspin India Limited (“Company”) is required to share data or information with various persons like Company’s collaborators, lenders including prospective lenders, customers, suppliers, merchant bankers, legal advisors, auditors, credit rating agencies, insolvency professionals, practicing company secretaries, registered valuers or other advisors or consultants, in the course of its business on need to know basis and in furtherance of legitimate purpose, performance of duties or discharge of legal obligations. Such unpublished data or information, if made publicly available may materially impact the market price of the listed securities of the Company. If any person trades on the basis of Unpublished Price Sensitive Information (“UPSI”), it could result in an undue advantage to such person(s).
- b. Regulation 3 of the SEBI (Prohibition of Insider Trading) Regulations, 2015, as amended (“PIT Regulations”) prohibits the communication and procurement of UPSI, unless such communication /procurement is in furtherance of legitimate purposes, performance of duties or discharge of legal obligations.
- c. In order to cast an obligation on all insiders who are essentially persons in possession of UPSI to handle such information with care and to deal with the information with them when transacting their business strictly on a need-to-know basis and in furtherance of legitimate purpose, performance of duties or discharge of legal obligations, SEBI vide Regulation 3(2A) of PIT Regulations require the listed entities to formulate a “Policy for Determination of Legitimate Purposes” as a part of “Codes of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information” formulated under Regulation 8 of PIT Regulations.

This also intended to lead to organizations developing practices based on need-to-know principles for treatment of information in their possession.
- d. Accordingly, the Board of Directors of Company has approved this Policy for Determination of Legitimate Purposes on 30th March, 2026, which shall be the effective date for this policy, and shall

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form part of “Codes of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information” formulated by the Company under Regulation 8 of PIT Regulations.

- e. Words and expressions used and not defined in this Policy or in the Company's Code of Practices and Procedures for Fair Disclosure of Unpublished Price Sensitive Information shall have the same meanings assigned to them respectively in the PIT Regulations or the Securities and Exchange Board of India Act, 1992, the Securities Contracts (Regulation) Act, 1956, the Depositories Act, 1996 or SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 or the Companies Act, 2013 and the rules and regulations made thereunder, as the case may be, including amendment(s)/modification(s) thereto.

2. Applicability

- a. This policy will be applicable to Insiders as defined under Regulation 2(1)(g) of PIT Regulations. Any person in receipt of UPSI pursuant to a “legitimate purpose” shall also be considered an “Insider”.
- b. Thus, this Policy will be applicable on all the employees of the Company who have access to UPSI and connected persons to whom UPSI is shared for legitimate purpose and are required to share such UPSI for legitimate purposes, performance of duties or discharge of legal obligations.

3. Determination of Legitimate Purposes for Sharing the UPSI:

- a. Whether sharing of UPSI for a particular instance tantamount to “legitimate purpose” would entirely depend on the specific facts and circumstances of each case. Primarily following factors should be considered while sharing the UPSI:
 - 1. Whether sharing of UPSI is in the ordinary course of business of the Company.
 - 2. Whether sharing of such UPSI is in the interests of the Company or in furtherance of genuine commercial purpose.

3. Whether sharing of such UPSI is not for personal benefit but may result in personal gain consequently.
 4. Whether the nature of UPSI being shared is commensurate with the purpose for which access is sought to be provided to the recipient.
- b. “Legitimate Purpose” shall include sharing of UPSI in the ordinary course of business on need to know basis and in furtherance of performance of duties or discharge of legal obligations, by an insider with other persons including but not limited to Insider(s), Company’s collaborators, lenders including prospective lenders, customers, suppliers, merchant bankers, legal advisors, auditors, credit rating agencies, insolvency professionals, practicing company secretaries, registered valuers or other advisors or consultants, provided that such sharing has not been carried out to evade or circumvent the prohibitions of PIT Regulations.
- c. Further, the Legitimate Purpose shall, inter alia, include sharing of the UPSI in relation to the following:
1. Sharing the information upon an action, subpoena or order of a court of competent jurisdiction;
 2. Sharing the information for any requirement of legal process, regulation or governmental order, decree or as per applicable laws, rules and regulations;
 3. Sharing of information with auditors viz. internal auditors, statutory auditors, cost auditors, tax auditors or secretarial auditors in relation to audit or for obtaining any certifications or any other services etc.;
 4. Sharing the information with partners, customers, collaborators and suppliers for entering into contracts or other business prospects which necessitates the same;
 5. Sharing of information for the purposes of obtaining regulatory licenses and approvals etc.;
 6. Sharing of information in relation to obtaining various credit facilities or loans, giving guarantees or providing security from/to banks, financial institutions or other lenders;

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7. Sharing of information with merchant bankers including their counsels and advisors etc. in relation to further issue of any Securities, debentures, ADR/GDR, convertible instruments, QIPs etc.;
 8. Sharing information with legal advisors or counsels in relation to any litigations, representations or registering of any intellectual property rights or in relation to obtaining any opinion or advisory services etc.;
 9. Sharing information with consultants in relation to obtaining any opinion or advisory services etc.;
 10. Sharing of information with auditors, counsels, advisors or consultant's taxation related issues;
 11. Sharing of information with insolvency professionals or other advisors or consultants in any other important matters of the Company; and
 12. Sharing of such information as may be determined by the Compliance Officer of the Company in consultation with the Board of Directors from time to time.
- d. Any person in receipt of UPSI pursuant to a Legitimate Purpose shall be considered as an Insider for the purpose of PIT Regulations and should be made aware of the duties and responsibilities attached to the receipt of UPSI, the liability that attaches to misuse or unwarranted use of such information and due notice shall be given to such persons to maintain confidentiality of such UPSI in compliance with the PIT Regulations. Thus, the Company may enter into Confidentiality Agreements or Non Disclosure Agreements with such persons and/or due notice shall be given to such person which would, inter alia, include the following:
1. The information shared is in nature of UPSI and that the Company is the exclusive owner of such UPSI;
 2. Upon receipt of UPSI, the recipient would be deemed to be an Insider and subject to the provisions of the PIT Regulations;
 3. Confidentiality of such UPSI must be maintained at all times;
 4. Usage of the UPSI may only be for the Legitimate Purpose for which it was disclosed;
 5. Such person should provide a written undertaking that he/she/it shall not undertake trades in the securities of the Company while in possession of the UPSI, subject to applicable law;

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6. Such UPSI must not be disclosed by the recipient in any manner except in compliance with the PIT Regulations; and
 7. Such person must extend all co-operation to the Company, as may be required in this regard.
- e. The Company shall ensure that the Structured Digital Database is maintained internally with adequate internal controls and checks such as time stamping and audit trails to ensure non-tampering of the database, containing the nature of UPSI and the names of such persons who have shared the information and also the names of such persons with whom information is shared along with the prescribed required information.

4. Disclosure

This Policy is disclosed on Company's website i.e. www.abcotspin.co.in.

5. Amendment/Review

The Board of Directors of the Company reserves the right to amend or modify this Policy in whole or in part, as it may deem appropriate. Any difficulties or ambiguities in the policy will be resolved by the Board in line with the broad intent of the policy. The Board may also establish further rules and procedures, from time to time, to give effect to the intent of this policy. All provisions of this Policy would be subject to revision / amendment in accordance with applicable laws from time to time, provided notice of such amendment is given to the stock exchanges where the securities of the Company are listed. Any subsequent amendment/modification in the PIT Regulations, and/or any other laws in this regard shall automatically apply to this Policy. In case any applicable law(s), amendment(s), clarification(s), circular(s) etc. enacted/issued by the relevant statutory, governmental and regulatory authorities are not consistent with the provisions laid down under this Policy, then such applicable law(s), amendment(s), clarification(s), circular(s) etc. shall prevail upon the provisions hereunder.

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Version history:

Version No.	Approved by	Date of Approval	Description of Change
1.0	Board of Directors	26 th April, 2021	Original Code of Conduct
2.0	Board of Directors	30 th March, 2026	Amended Code of Conduct

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Annexure – B

Disclosure of information under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI master Circular SEBI/HO/CFD/PoD2/CIR/P/0155 dated November 11, 2024

Sr. No.	Particulars	Details
1.	Reason for change viz. appointment, reappointment, resignation, removal, death or otherwise	Appointment: Mr. Deepak Garg , Managing Director of the Company, appointed as Chief Investors Relation Officer (CIRO) of the Company, for the purpose of dissemination of information and disclosure of Unpublished Price Sensitive Information (UPSI) in a fair, timely, and unbiased manner, with immediate effect.
2.	Date of appointment/cessation (as applicable) & term of appointment.	Date of Appointment - 30th March, 2026; Term of Appointment – Continuing until further decision of the Board.
3.	Brief profile (in case of appointment)	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.
4.	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Deepak Garg is Son of Mr. Manohar Lal.

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