

CFL/SE/2025-26/JULY/ 02

July 11, 2025

The Manager (Listing) BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 Scrip Code: 508814	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex Mumbai-400 051 Security ID: “COSMOFIRST”
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Subject: Notice of 48th Annual General Meeting (“AGM”), Record Date and cut-off date for E-Voting

Dear Sir,

In compliance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), please note that the 48th Annual General Meeting of the Company is scheduled to be held on Monday, 04th August, 2025 at 3.00 P.M. (IST) through video conferencing to transact the business as stated in the Notice of the Meeting (*attached herewith*).

Pursuant to Regulation 42 of the Listing Regulations, the Company has fixed Monday, 28th July, 2025, as the Record Date for the payment of dividend and same shall be paid on or before 03rd September, 2025 to members whose names appear on the Register of Members and the beneficial owners as per details received from National Securities Depository Limited and Central Depository Services (India) Limited.

In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015, the Company is providing Remote E-Voting facility to all the shareholders on the cut-off date i.e. Monday, 28th July, 2025 and the Remote E-Voting period begins on Friday, 01st August, 2025 at 09:00 A.M. and ends on Sunday, 03rd August, 2025 at 5:00 P.M., during which the shareholders may cast their vote electronically.

You are requested to take the same on your records.

Thanking You

Yours faithfully
For **Cosmo First Limited**

Jyoti Dixit
Company Secretary & Compliance Officer

Encl.: as above



COSMO FIRST LIMITED

Regd. Off: 1st Floor, Uppal Plaza, M-6, Jasola District Centre, New Delhi-110025

CIN- L92114DL1976PLC008355

Tel: +91 11 49494949

E-mail: investor.relations@cosmofirst.com, Website: <https://www.cosmofirst.com>

NOTICE

Notice is hereby given that the Forty Eighth (48th) Annual General Meeting of the members of Cosmo First Limited will be held on Monday, August 04, 2025 at 03:00 P.M. through Video Conferencing (VC) or Other Audio Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt the Audited Financial Statements of the Company including Balance Sheet as at March 31, 2025, the Statement of Profit and Loss and Cash Flow Statement for the year ended on that date and the Reports of the Board of Directors and Auditors thereon.
2. To declare Dividend on Equity Shares.
3. To appoint a Director in place of Mr. Anil Kumar Jain, (DIN: 00027911) who retires by rotation and being eligible, offers himself for re-appointment.
4. To re-appoint the Statutory Auditors for the second term of 5 (five) consecutive years and in this regard to consider and if thought fit to pass with or without modification(s), the following resolution as an **Ordinary Resolution:-**

"RESOLVED THAT pursuant to the provisions of section 139, 142 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or reenactment thereof for the time being in force), M/s. S.N. Dhawan & Co. LLP, Chartered Accountants (ICAI Firm Registration No. 000050N/N500045) be and are hereby re-appointed as the Statutory Auditors of the Company to hold office for second term of 5 (Five) consecutive years from the conclusion of this Annual General Meeting till the conclusion of 53rd (Fifty Third) Annual General Meeting to be held in the calendar year 2030 to examine and audit the accounts of the Company at a remuneration as set out in the Statement annexed to the Notice convening this Meeting.

RESOLVED FURTHER THAT the Board of Directors (including its committee thereof) be and are hereby authorized to take all such steps as may be necessary, proper, or expedient to give effect to this resolution."

SPECIAL BUSINESS:

5. To re-appoint Mr. Rakesh Kumar Nangia (DIN: 00147386) as an Independent Director and in this regard to consider and if thought fit, to pass, with or without modification(s), the following resolution as **Special Resolution:-**

"RESOLVED THAT pursuant to the provisions of Sections 149, 152 read with Schedule IV and all other applicable provisions of the Companies Act, 2013 ("the Act") and the Companies (Appointment and Qualification of Directors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force) and Regulation 16(1)(b) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Company hereby accords its approval for the re-appointment of Mr. Rakesh Kumar Nangia (DIN: 00147386), as a Non Executive Independent Director of the Company who meets the criteria for independence as provided in the Act and Listing Regulations and who is eligible for re-appointment, for the second term of five consecutive years with effect from November 10, 2025 to November 09, 2030 and whose term shall not be subject to retirement by rotation.

RESOLVED FURTHER THAT pursuant to the provisions of Regulation 17(1A) of the SEBI Listing Regulations and the applicable provisions of the Act, the Company hereby accords its approval for continuation of Mr. Rakesh Kumar Nangia as an Independent Director beyond the age of 75 (seventy-five) years on the existing terms and conditions upto the expiry of his second term i.e. November 10, 2025 to November 09, 2030.

RESOLVED FURTHER THAT the Board of Directors (including its committee thereof) be and are hereby authorized to take all such steps as may be necessary, proper, or expedient to give effect to this resolution."

6. To appoint the Secretarial Auditors for a term of 5 (five) consecutive years and in this regard to consider and if thought fit to pass with or without modification(s), the following resolution as an **Ordinary Resolution:-**

“RESOLVED THAT pursuant to the provisions of Section 204 and all other applicable provisions of the Companies Act, 2013, (“the Act”) and rules made thereunder (including any statutory modification(s) or reenactment thereof for the time being in force) read with Regulation 24A and other applicable provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (“Listing Regulations”), M/s BLAK & Co., Company Secretaries, (ICSI Firm Registration No. P2013UP092800) be and are hereby appointed as the Secretarial Auditors of the Company to hold office for a term of 5 (Five) consecutive years i.e. from FY2025-26 to FY2029-30 to undertake secretarial audit as required under the Act at a remuneration as set out in the Statement annexed to the Notice convening this Meeting.

RESOLVED FURTHER THAT the Board of Directors (including its committee thereof) be and are hereby authorized to take all such steps as may be necessary, proper, or expedient to give effect to this resolution.”

**New Delhi
May 20, 2025**

Head Office:

1st Floor, Uppal Plaza, M-6
Jasola District Centre,
New Delhi- 110025
CIN:-L92114DL1976PLC008355
E-mail:- investor.relations@cosmofirst.com

NOTES:

1. The Ministry of Corporate Affairs (“MCA”) has vide its General Circular No. September 19, 2024, September 25, 2023, December 28, 2022, May 05, 2022, December 14, 2021, January 13, 2021, May 5, 2020, April 13, 2020 and April 8, 2020 (collectively referred to as “MCA Circulars”) permitted the holding of the Annual General Meeting (“AGM”) through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 (“Act”), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and MCA Circulars, the AGM of the Company is being held through VC / OAVM. The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.
2. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/ her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical

7. To approve remuneration payable to Cost Auditors for the FY 2025-26 and in this regard to consider and, if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 148 and all other applicable provisions of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), M/s. Jayant B. Galande, Cost Accountants, (Firm Registration Number 100099) appointed as the Cost Auditors of the Company by the Board for audit of the cost accounting records of the Company for the financial year ending March 31, 2026, be paid the remuneration as set out in the Statement annexed to the Notice convening this Meeting.

RESOLVED FURTHER THAT the Board of Directors (including its committee thereof) be and are hereby authorized to take all such steps as may be necessary, proper, or expedient to give effect to this resolution.”

**By order of the Board of Directors
Cosmo First Limited**

**Jyoti Dixit
Company Secretary
Membership No. F6229**

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 to this Notice.

3. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/JPG 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. The said Resolution/ Authorization shall be sent via registered email of the shareholder to email of the Company- investor.relations@cosmofirst.com.
4. In compliance with the aforesaid MCA Circulars and relevant SEBI Circulars, Notice of the AGM along with the Annual Report for FY 2024-25 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report for FY 2024-25 will

also be available on the Company's website www.cosmofirst.com, websites of the Stock Exchanges i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively, and on the website of CDSL <https://www.evotingindia.com>

In case any member is desirous of obtaining hard copy of the Annual Report for the financial year 2024-25 they may send a request from the registered e-mail address to the Company's e-mail address at investor.relations@cosmofirst.com mentioning their Folio no./ DP ID and Client ID.

Additionally, in accordance with Regulation 36(1) (b) of the Listing Regulations, the Company is also sending a letter to members whose e-mail address is not registered with Company/ Depository Participant providing the exact web-link of Company's website from where the Annual Report for financial year 2024-25 can be accessed.

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.
6. Explanatory Statement pursuant to Section 102 of the Act, in respect of the Special Businesses to be transacted at the Annual General Meeting as set out in the Notice is annexed hereto. The relevant details as required under Regulation 36(3) of SEBI Listing Regulations and SS-2 Secretarial Standards on General Meetings, of the person seeking appointment/ re-appointment as Director under Item No. 5 of the Notice, is also annexed as Annexure hereto.
7. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.
8. The record date for the purpose of payment of dividend shall be Monday, July 28, 2025. Accordingly, the dividend, as recommended by the Board, if declared and approved at the Annual General Meeting will be paid to those members whose names appear on the Register of Members at the end of day on Monday, July 28, 2025. In respect of shares held in dematerialized form, the dividend will be paid on the basis of beneficial ownership, as per the details to be furnished for the purpose by National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) as on Monday, July 28, 2025.

Pursuant to the amendments introduced in the Income-tax Act, 1961 ('the Act') vide Finance Act, 2020, dividend paid after April 1, 2020, shall be taxable in the hands of the Shareholders and the Company shall be required to withhold taxes at

the prescribed rates on the dividend paid to its shareholders. The withholding tax rate would vary depending on the residential status, category of the shareholder and is subject to provision of requisite declarations / documents to the Company.

For the detailed process, please visit the website of the Company at <https://www.cosmofirst.com/investors/notifications-notice> and also refer to the email sent to members in this regard.

9. Members who have not registered their email address with the Company or Depositories, may complete the email registration process as under:
 - (i) The members of the Company holding equity shares of the Company in Demat Form and who have not registered their email addresses may temporarily get their email addresses registered with Alankit Assignments Limited by clicking the link: <https://mailupd.alankit.com> and follow the registration process as guided therein. The members are requested to provide details such as DPID, Client ID/Folio No/ PAN, mobile number and email id. In case of any query, a member may send an email to Alankit at rtal@alankit.com.
 - (ii) It is clarified that for permanent registration of email address, shareholders are requested to register their email addresses, in respect of electronic holdings with their concerned Depository Participants by following the procedure prescribed by the Depository Participant.
10. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to RTA in case the shares are held by them in physical form.
11. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_ RTAMB/P/CIR/2022/8 dated January 25, 2022 has mandated the Listed Companies to issue securities in demat form only while processing service requests viz. Issue of duplicate securities certificate; claim from Unclaimed Suspense Account; Renewal/ Exchange of securities certificate; division/Splitting of Endorsement; Sub securities certificate; Consolidation of securities certificates/folios; Transmission and Transposition. Accordingly, Shareholders are requested to make service requests by submitting a duly filled and signed Form ISR – 4, the format of which is available

on the Company's website under the link at <https://www.cosmofirst.com/investors/updation-of-kyc>

12. SEBI vide its Master Circular SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated 7th May 2024, as amended from time to time, has mandated that shareholder(s) holding share(s) in physical form shall furnish a self-attested copy of PAN linked with Aadhaar, KYC details, choice of Nomination, Contact details (Postal Address with PIN and Mobile Number), Bank A/c details and Specimen signature for their corresponding folio numbers.

As per the said Circular, it is mandatory for the shareholders holding securities in physical form to, inter alia, furnish aforesaid details. The shareholder(s) whose folio(s) are not updated with aforesaid documents/ details, shall be eligible:

- To receive any payments including dividend in respect of such folios, only through electronic mode, effective from 1st April 2024.

The Company is process of sending the individual letters/communications to all the shareholders holding shares of the Company in physical form for furnishing aforesaid details.

The formats for nomination and updation of KYC details viz; Forms ISR-1, ISR-2, ISR-3, SH-13, SH-14 and relevant FAQs published by SEBI can be viewed at the following link on Company's website <https://www.cosmofirst.com/investors/updation-of-kyc>

13. Online Dispute Resolution (ODR) Portal was introduced by SEBI vide its Master Circular SEBI/HO/OIAE/OIAE_ IAD- 1/P/CIR/2023/145 dated 11th August 2023, which is in addition to the existing SCORES 2.0 portal which can be utilized by the investors and the Company for dispute resolution. Please note that the investors are advised to initiate dispute resolution through the ODR portal only if the Company does not resolve the issue itself or it is not resolved through SCORES 2.0 portal.
14. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
15. Members seeking any information with regard to the accounts or any matter to be placed at the AGM, are requested to write to the Company on or before August 01, 2025 through email on investor_relations@cosmofirst.com. The same will be replied by the Company suitably.
16. All unpaid or unclaimed dividends upto the year ended March 31, 2017 have been transferred to Investor Education and Protection Fund (IEPF) established by the Central Govt.
17. Dividend for the financial year ended March 31, 2017 and thereafter, which remains unclaimed for a period of 7 years will be transferred by the Company to Investor Education and Protection Fund established by the Central Govt.

Information in respect of such unclaimed dividend when due for transfer to the fund is given below:

Financial year	Type of dividend	Date of Declaration	Due date of Transfer
2017-18	Final Dividend	03/08/2018	09/09/2025
2018-19	Final Dividend	25/07/2019	31/08/2026
2019-20	Interim Dividend	13/02/2020	20/03/2027
2020-21	Interim Dividend	27/01/2021	05/03/2028
2021-22	First interim Dividend	16/09/2021	23/10/2028
	Second Interim Dividend	25/01/2022	03/03/2029
2022-23	Final Dividend	04/08/2023	10/09/2030
2023-24	Final Dividend	02/08/2024	08/09/2031

The Company has already sent the reminder letters to members having unpaid/ unclaimed dividends before transfer of such dividend(s) to IEPF. The Shareholders who have not en-cashed the aforesaid dividends are requested to make their claim to RTA or the Company. The details of the unpaid / unclaimed amounts lying with the Company as on March 31, 2025 are available on the website of the Company <https://www.cosmofirst.com/investors/unclaimed-dividends> and on Ministry of Corporate Affairs website at www.iepf.gov.in.

18. Pursuant to the provisions of IEPF Rules, all shares in respect of which dividend has not been paid or claimed for seven consecutive years shall be transferred by the Company to the designated Demat Account of the IEPF Authority ('IEPF Account') within a period of thirty days of such shares becoming due to be transferred to the IEPF Account. Accordingly, the Company had transferred 14003 equity shares of ₹ 10 each to the IEPF Account on which the dividends remained unpaid or unclaimed for seven consecutive years after following the prescribed procedure. **Further, all the shareholders who have not claimed/ encashed their dividends in the last seven consecutive years from 2018 are requested to claim the same by August 31, 2025. In case valid claim is not received by that date, the Company will proceed to transfer the respective shares to the IEPF Account in terms of the IEPF Rules. In this regard, the Company has individually informed the shareholders concerned and has also published notice in the newspapers as per the IEPF Rules. The details of such shareholders and shares due or transfer has been be uploaded at the "Investors Relations Section" on the website of the Company viz. www.cosmofirst.com.**
19. Documents referred to in the accompanying Notice of the 48th AGM and the Explanatory Statement shall be available at the Registered Office of the Company for inspection without any fee during normal business hours i.e. from 9:00 A.M. to 5:00 P.M. (IST) on all working days except Saturday, up to and including the date of the 48th AGM of the Company.
20. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts and Arrangements in which Directors are interested maintained under Section 189 of the Act shall be

made available at the commencement of the meeting and shall remain open and accessible to the members during the continuance of the 48th AGM.

21. Voting through electronic means:

1. In compliance with the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the SEBI Listing Regulations, the Company has provided a facility to its members to cast their vote electronically, through the e-voting services provided by Central Depository Services (India) Limited ("CDSL") on all the resolutions set forth in this Notice. Members who have cast their votes by remote e-voting prior to the AGM may also participate in the AGM through VC but shall not be entitled to cast their vote on such resolutions again. The manner and process of e-voting remotely by members is provided in the instructions for e-voting which forms part of this Notice.
2. The remote e-voting period will commence on Friday, August 01, 2025 (IST 09:00 a.m.) and will end on Sunday, August 03, 2025 (IST 05:00 p.m.). During this period, members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e., Monday, July 28, 2025, may cast their vote by remote e-voting. The remote e-voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date i.e., Monday, July 28, 2025.
3. The facility for voting during the AGM will also be made available. Members present in the AGM through VC and who have not cast 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 during the AGM.
4. Any person who becomes a member of the Company after sending the Notice and holding shares as on the cut-off date may obtain the

login ID and password by sending a request at helpdesk.evoting@cdslindia.com. However, if a member is already registered with CDSL for remote e-voting then he/she can use his/her existing User ID and password for casting the vote.

5. Detail e-voting instructions and instructions for attending the AGM through VC are given separately.

22. Other Instructions:

1. The Board of Directors has appointed Mr. Sanjiv Aggarwal, Practicing Chartered Accountant (FCA No. 85128) as the Scrutinizer to scrutinize the remote e-voting process and voting during the AGM, in a fair and transparent manner.

2. The Scrutinizer shall, immediately after the conclusion of voting at the AGM unblock the votes cast through remote e-voting (votes cast during the AGM and votes cast through remote e-voting) and make, within two working days of conclusion of the AGM, a consolidated Scrutinizer's Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing, who shall countersign the same.

3. The result declared along with the Scrutinizer's Report shall be placed on the Company's website www.cosmofirst.com and on the website of CDSL <https://www.evotingindia.com> immediately. The Company shall simultaneously forward the results to National Stock Exchange of India Limited and BSE Limited, where the shares of the Company are listed.

ANNEXURE TO NOTICE

DETAIL OF DIRECTOR SEEKING RE-APPOINTMENT AT THE AGM PURSUANT TO REGULATION 36(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARD-2 ON GENERAL MEETINGS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA

Name of Director	Mr. Rakesh Kumar Nangia
Date of Birth and Age	July 10, 1954 70 Years
Qualifications	B.com, Chartered Accountant (CA)
Experience, Nature of Expertise and Skills and Capabilities	More than 45 years of experience in Finance, Accounts and Taxation
Brief Resume	Mr. Rakesh Nangia is the Founder and Managing Partner of Nangia & Co LLP (One of the Leading Tax Firm in India). He is a well-known tax veteran, having significant experience in advising Fortune 500 multinationals and Indian business houses on a wide range of matters related to FDI policy, entry strategy, business reorganizations, cross-border tax structuring, mergers & acquisitions, tax controversy and regulatory policy across a range of sectors. He has been the Former - National President of The Indo Canadian Business Chamber and has served as the Co-Chairman at ASSOCHAM's International tax council. He is also associated with the Indo American chamber for commerce. He is a council member of PHD chambers, member of CII's national committee on Taxation and member of FICCI's Council for Taxation.
Disclosure of inter-se relationship	Mr. Rakesh Kumar Nangia has no inter-se relationship with any Director(s) of the Company
Terms and conditions of appointment / re-appointment	Terms and conditions of appointment are as per the resolution at Item No. 5 of the Notice read with explanatory statement thereto
Details of Remuneration paid/sought to be paid	Sitting Fees and Commission paid to Mr. Rakesh Kumar Nangia is given in Corporate Governance Report
Date of First Appointment on the Board	November 10, 2020
No. of Board Meeting attended during the year	5 (Five)
Directorship held in other entities including listing entities	True Gainers Network Private Limited Torrence Capital Advisors Private Limited The Indo-Canadian Business Chamber Nangia & Co. LLP
Membership/ Chairmanship of committees of other entities	Nil
Name of Listed entities from which the Director has resigned in the past three years	Nil
Number of shares held in the Company	31114 Equity Shares

EXPLANATORY STATEMENT IN RESPECT OF SPECIAL BUSINESS PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

Item No. 4: Re- appointment of Statutory Auditors of the Company

This Explanatory Statement is in terms of Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), though statutorily not required in terms of Section 102 of the Act.

In terms of the provisions of Section 204(1) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") the Statutory Auditors of the Company, M/s. S.N. Dhawan & Co. LLP, Chartered Accountants (ICAI Firm Registration No. 000050N/N500045) are completing their first term as Statutory Auditors at the conclusion of the ensuing Annual General Meeting in 2025.

Considering their expertise and experience and subject to the approval of the members at Annual General Meeting, the Board of Directors ("Board"), at their meeting held on May 20, 2025 on the recommendation of the Audit Committee has approved the re-appointment of M/s. S.N. Dhawan & Co. LLP, Chartered Accountants as the statutory auditor of the Company to hold office for second term of 5 (Five) consecutive years from the conclusion of this Annual General Meeting till the conclusion of 53rd (Fifty Third) Annual General Meeting to be held in the calendar year 2030.

M/s S. N. Dhawan & CO LLP was established in the year 1944. The firm has 20 Partners who are supported by a strong and experienced large team of Directors, Managers, Senior and Junior Auditors and IT Specialist to serve clients' needs. The firm has in depth experience in sectors like Manufacturing, Construction, Infrastructure, Retail, FMCG, Real Estate, IT and ITES and E Commerce Companies, Power and Energy sector, Engineering Consultancy, BFSI, Automotive, Oil and Gas and Technology. The Firm is also registered with the Comptroller and Auditor General of India and Reserve Bank of India for audits of large public sector undertakings & banks. The Audit Firm has 7 offices around the country in Bengaluru, Delhi, Gurugram, Indore, Jaipur, Kolkata and Mumbai.

The recommendation for the appointment of M/s. S. N. Dhawan & CO LLP as Statutory Auditor is based on the experience of the firm in handling audits of large corporations, ability of the firm to seamlessly scale and understand the Company's operations, systems and processes, geographical presence, ability of the firm in servicing the Company, use of latest technologies and methods to advance audit quality and thus considered suitable for appointment as statutory auditors.

The proposed remuneration to be paid to the audit firm for the financial year ending 31 March 2026 is ₹ 79,20,000/- (Rupees Seventy Nine Lakhs Twenty Thousand only) plus applicable taxes and reimbursement of out-of-pocket expenses. The Board of Directors shall approve revision to the remuneration of the statutory auditors for the remaining part of the tenure.

The Audit Firm has consented to their re-appointment and confirmed that their re-appointment if made, would be in accordance with Section 139 read with Section 141 of the Act. The Audit Firm has also confirmed that they have subjected themselves to the peer-review process of the Institute of Chartered Accountants of India (ICAI) and hold a valid certificate issued by the 'Peer Review Board of ICAI'. The Audit Firm has also furnished a declaration confirming its independence in terms of section 141 of the Act and declared that it has not taken up any prohibited non-audit assignments for the Company.

None of the Directors, Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the resolution set out in the accompanying Notice.

The Board recommends the Ordinary Resolution set out at Item No.4 of the Notice for approval by the shareholders.

Item No. 5: Appointment of Mr. Rakesh Kumar Nangia as Independent Director of the Company

The Members of the Company in the 44th Annual General Meeting had appointed Mr. Rakesh Kumar Nangia as Independent Director of the Company for a period of five years effective from November 10, 2020.

The Board of Directors of the Company on the recommendation of HR, Nomination and Remuneration Committee in its meeting held on May 20, 2025 and subject to approval of members has recommended reappointment of Mr. Rakesh Kumar Nangia as Independent Director of the Company for second term of 5 (five) consecutive years i.e. November 10, 2025 to November 09, 2030 not being liable to retire by rotation.

Since Mr. Nangia's would cross the age of 75 (seventy five) years (Date of Birth July 10, 1954), during his tenure as Independent Director, his continuation beyond this age requires shareholders approval by Special Resolution in accordance with Regulation 17(1A) the SEBI Listing Regulations.

The Company has received notice in writing pursuant to Section 160 of the Act, from a member proposing the candidature of Mr. Rakesh Kumar Nangia for the office of Independent Director of the Company.

Mr. Rakesh Kumar Nangia is not disqualified from being reappointed as a Director in terms of Section 164 of the Act and has given his consent to act as a Director. The Company has also received a declaration from Mr. Rakesh Kumar Nangia that he meets the criteria of independence as prescribed both under sub-section (6) of Section 149 of the Act and Listing Regulations.

In the opinion of the Board, Mr. Nangia fulfills the conditions for his re-appointment as an Independent Director as specified in the Act and the Listing Regulations. He is Independent of Management.

Brief resume of Mr. Nangia, nature of his expertise in specific areas and names of companies in which he holds directorships and memberships /chairmanships of Board Committees, shareholding and relationships between directors inter-se as stipulated under Listing Regulations and SS-2 Secretarial Standards on General Meetings, are provided in the Annexure forming part of this notice.

In the opinion of the Board of Directors, Mr. Nangia has made a significant and valuable contribution during his time on the Board. His insights have been instrumental in helping the Company stay informed and navigate various changes in tax laws and regulatory matters, along with understanding their implications for the business. The Board believes that his continued involvement would be a strong asset to the Company.

Copy of the draft letter for appointment of Mr. Rakesh Kumar Nangia as an Independent Director setting out the terms and conditions and other relevant documents are available for inspection by members at the Registered Office of the Company during business hours on all days except Saturdays, Sundays and Public holidays up to the date of the Annual General Meeting and is also available on the website of the Company at www.cosmofirst.com

Mr. Nangia being an appointee is interested in the resolution set out in the Notice, which pertains to his appointment. The relatives of Mr. Nangia may be deemed to be interested in the said resolution to the extent of her shareholding interest, if any, in the Company.

Save and except the above, none of the Directors, Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the resolution set out in the accompanying Notice.

The Board recommends the Special Resolution set out at Item No.5 of the Notice for approval by the shareholders.

Item No. 6: Appointment of Secretarial Auditors of the Company

In terms of the provisions of Section 204(1) and other applicable provisions, if any, of the Companies Act, 2013 ("the Act") and Regulation 24A and other applicable Regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("the Listing Regulations"), as amended from time to time and subject to the approval of the members at Annual General Meeting, the Board of Directors ("Board"), at its meeting held on May 20, 2025, on the recommendation of the Audit Committee, has approved the appointment of M/s BLAK & Co., Practicing Company Secretaries, Firm Registration No P2013UP092800 as the Secretarial Auditors of the Company for a term of 5 (five) consecutive years i.e. from FY2025-26 to FY2029-2030.

M/s. BLAK & Co., is a firm of Company Secretaries in Practice since last 25 Years (previously known as BANSAL MANISH & CO.), primarily engaged in services viz: Secretarial Audit, Governance and Compliance Management. The Firm has experience in handling the secretarial audits of listed and large unlisted companies. The firm holds Peer Review Certificate No. 1846/2022 issued by the Peer Review Board of the Institute of Company Secretaries of India.

The recommendation for the appointment of M/s. BLAK & Co. as Secretarial Auditor is based on their past track record and capabilities in delivering quality secretarial audit services to other companies of similar size and complexity and thus considered suitable for appointment as secretarial auditor.

The proposed remuneration to be paid to the audit firm for the financial year ending 31 March 2026 is ₹ 1,20,000/- (Rupees One Lakh Twenty Thousand only) plus applicable taxes and reimbursement of out-of-pocket expenses. The Board of Directors shall approve revisions to the remuneration of the secretarial auditor for the remaining part of the tenure.

The audit firm has given its consent to act as Secretarial Auditor of the Company and confirmed that their aforesaid appointment (if made) would be within the prescribed limits under the Act, Rules made thereunder and Listing Regulations. They have also confirmed that they are not disqualified to be appointed as Secretarial Auditors.

None of the Directors, Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the resolution set out in the accompanying Notice.

The Board recommends the Ordinary Resolution set out at Item No.6 of the Notice for approval by the shareholders.

Item No. 7: Re- appointment of Cost Auditors of the Company

The Board, on the recommendation of the Audit Committee, has approved the appointment and remuneration of the Cost Auditors to conduct the audit of the cost records of the Company for the financial year ending March 31, 2026 as per the following details. In accordance with the provisions of Section 148 of the Act read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors has to be determined by the shareholders of the Company.

Name of the Cost Auditor	Industry	Audit fees (in lakhs)
Jayant B. Galande	Organic & Inorganic Chemicals	1.9 Lacs plus applicable taxes

Accordingly, consent of the members is sought for passing an Ordinary Resolution as set out in the Notice for ratification of the remuneration payable to the Cost Auditors for the financial year ending March 31, 2026.

None of the Directors, Key Managerial Personnel of the Company and their relatives are concerned or interested, financially or otherwise, in the resolution set out in the accompanying Notice.

The Board recommends the Ordinary Resolution set out at Item No.7 of the Notice for approval by the shareholders.

New Delhi
May 20, 2025

By order of the Board of Directors
Cosmo First Limited

Head Office:

1st Floor, Uppal's Plaza, M-6
Jasola District Centre,
New Delhi- 110025
CIN:-L92114DL1976PLC008355
E-mail:- investor.relations@cosmofirst.com

Jyoti Dixit
Company Secretary
Membership No. F6229

I. GENERAL INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC:

- i. Member will be provided with a facility to attend the AGM through VC through the CDSL e-voting system. Members may access the same at <https://www.evotingindia.com> under shareholders/ members login by using the remote e-voting credentials. The link for VC will be available in shareholder/ members login where the EVSN of the Company is displayed.
- ii. The facility for joining the AGM through VC will be opened 30 minutes before the time scheduled for the AGM. The facility of participation at the AGM through VC will be made available to at least 1000 members on first-come-first-served basis.
- iii. Members can participate in the AGM through their desktops/smartphones/ laptops etc. However, for better experience and smooth participation, it is advisable to join the meeting through desktops/ laptops with high speed internet connectivity.
- iv. Please note that members connecting from mobile devices or tablets or through laptops 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.

- v. Members who would like to express their views/ ask questions during the meeting may register themselves as a speaker by sending their request from their registered email address mentioning their name, demat account number/folio number PAN, email id, mobile number at investor.relations@cosmofirst.com from July 30, 2025 (IST 09:00 A.M.) to August 01, 2025 (IST 05:00 P.M.)
- vi. Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
- vii. The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance from their registered email address mentioning their name, demat account number/ folio number, mobile number at investor.relations@cosmofirst.com. These queries will be replied by the company suitably by email.

II. PROCESS AND MANNER FOR E-VOTING FOR INDIVIDUAL SHAREHOLDERS HOLDING SECURITIES IN DEMAT MODE:

Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated 09.12.2020, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to

provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

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

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

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

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<ol style="list-style-type: none"> 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 CDSL 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 CDSL 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 evoting is in progress and also able to directly access the system of all e-Voting Service Providers.
Individual Shareholders holding securities in demat mode with NSDL Depository	<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.nsd.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.nsd.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp 3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.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.

Type of shareholders	Login Method
	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 (DP)	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

III. ACCESS THROUGH CDSL E-VOTING SYSTEM IN CASE OF SHAREHOLDERS HOLDING SHARES IN PHYSICAL MODE AND NON-INDIVIDUAL SHAREHOLDERS IN DEMAT MODE:

- i) The shareholders should log on to the e-voting website www.evotingindia.com.
- ii) Click on "Shareholders" module.
- iii) 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.
- iv) Next enter the Image Verification as displayed and Click on Login.
- v) 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.
- vi) 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) <ul style="list-style-type: none"> • 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. <ul style="list-style-type: none"> • 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.

- vii) After entering these details appropriately, click on "SUBMIT" tab.
- viii) 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.
- ix) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- x) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- xi) 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.
- xii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- xiii) 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.
- xiv) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- xv) You can also take a print of the votes cast by clicking on "Click here to print" option on the Voting page.
- xvi) 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.
- xvii) There is also an optional provision to upload BR/ POA if any uploaded, which will be made available to scrutinizer for verification.
- xviii) Additional Facility for Non – Individual Shareholders and Custodians – For Remote Voting only.**
- a. Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to www.evotingindia.com and register themselves in the "Corporates" module.
 - b. A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cDSLindia.com.
 - c. 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.
 - d. The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
 - e. 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.
 - f. 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; investor.relations@cosmofirst.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.
- IV. PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/ DEPOSITORIES:**
1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to rtalankit.com
 2. For Demat shareholders- Please update your email id & mobile no. with your respective Depository Participant (DP).

3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.
2. 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 e-voting.

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

1. The procedure for attending meeting & e-voting on the day of the AGM is same as the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

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

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