ABC INDUSTRIES INDIA LIMITED

(Formerly known as 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

November 17, 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: ABCIND**	To, **The General Manager- Listing** BSE Limited, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai- 400001 **BSE Scrip Code: 544522**

Subject- Postal Ballot Notice - Disclosure under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

Dear Sir/Madam,

In terms of Regulation 30 of the Listing Regulations read with Schedule III thereto and SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, it is hereby informed that ABC Industries India Limited ('the Company') pursuant to the provisions of Section 110 of the Companies Act, 2013 read with Rule 22 of the Companies (Management and Administration) Rules, 2014, proposes to conduct Postal Ballot (via. remote e-voting facility) for seeking approval of the members of the Company in respect of following resolution:

S. No.	Proposed Resolution	Type of Resolution
1	Approval of Material Related Party Transactions to be entered by the Company with the Members of Promoter Group	Ordinary Resolution

The remote e-voting will commence on **Wednesday, November 18, 2026 at 9:00 A.M.** and ends on **Thursday, December 17, 2026 at 5:00 P.M.** (both days inclusive).

The copy of Postal Ballot Notice being sent to the members of the Company is also attached herewith and same is also being made available on the Company's website at www.abcotspin.co.in and on website of Central Depository Services (India) Limited (being the Remote e-voting service provider) i.e. www.evotingindia.com.

We request you to take the above information on record.

Thanking You

Yours faithfully
For, ABC Industries India Limited
(Formerly known as A B Cotspin India Limited)

NIDHI Digitally signed by NIDHI Date: 2026.11.17 17:14:01 +05'30'

Nidhi
Company Secretary & Compliance Officer
Membership No: A74591

Encl.: As Above

ABC INDUSTRIES INDIA LIMITED
(Formerly known as A B Cotspin India Limited)
Corporate Identification No. (CIN): L17111PB1997PLC020118
Regd. Office: Bathinda Road, Jaitu, Faridkot – 151202, PUNJAB
Tel.: +91-01635-232670
Email id: info@abcotspin.in | **Website:** abcotspin.co.in

NOTICE OF POSTAL BALLOT

The Members,

NOTICE is hereby given to the Members of ABC Industries India Limited (formerly known as A B Cotspin India Limited) (the "**Company**") that pursuant to the provisions of Sections 110 and 108 of the Companies Act, 2013, as amended (the **'Act'**) read with Rules 22 and 20 of the Companies (Management and Administration) Rules, 2014, as amended (the **"Rules"**), the Secretarial Standard on General Meetings issued by the Institute of Company Secretaries of India (**"SS-2"**), as amended from time to time, Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the **"Listing Regulations"**) for the time being in force, guidelines prescribed by the Ministry of Corporate Affairs (the **"MCA"**), Government of India, for holding general meetings / conducting Postal Ballot process through e-voting vide General Circulars Nos. 14/2020 dated April 8, 2020, 17/2020 dated April 13, 2020, read with subsequent circulars issued by the MCA in this regard, the latest being General Circular No. 03/2025 dated September 22, 2025(hereinafter collectively referred to as the **"MCA Circulars"**), relevant Circulars issued by SEBI in this regard and any other applicable laws and regulations, the following item of special business is proposed to be passed by the Members of the Company by means of Postal Ballot through voting by electronic means (**"remote e-voting"**) only.

In compliance with MCA Circulars and SEBI Circulars, this Notice is being sent only through electronic mode to those members whose name(s) appear in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on **November 13, 2026** ("**Cutoff date**") and who have registered their e-mail address(es) with the Company / Registrar to an Issue and Share Transfer Agent ("RTA")/ Depository(ies)/ Depository Participant(s). If member's e-mail address is not registered or is required to be updated with the Company/ RTA/ Depositories/ Depository Participant(s), then please follow the process provided in the Notes to receive this Notice, login ID and password for remote e-Voting. The instructions for remote e-voting are appended to the Notice.

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

In compliance with Regulation 44 of the Listing Regulations and pursuant to the provisions of Sections 110 and 108 of the Act read with the Rules, the Company has engaged the services of Central Depository Services (India) Limited (CDSL) for the purpose of providing the remote e- voting facility to all members. The remote e-voting period commences from 9.00 a.m. (IST) on **Wednesday, November 18, 2026** and ends at 5.00 p.m. (IST) on **Thursday December 17, 2026**. Once a member casts the vote on the Resolution, the member will not be allowed to change it subsequently. Assent or Dissent of the members on the resolution mentioned in the Notice would only be taken through the remote e-voting system as per the MCA Circulars and SEBI Circulars. Members whose name(s) appear in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date i.e. **November 13, 2026** and desiring to exercise their vote through the remote e-voting

process are requested to carefully read the instructions indicated in this Notice and record their assent (FOR) or dissent (AGAINST) by following the procedure as stated in the 'Notes' section of this Notice for casting of votes by remote e-voting not later than 5.00 p.m. (IST) on **Thursday December 17, 2026.** The remote e-voting facility will be disabled by CDSL immediately thereafter. The voting rights of members shall be in proportion to their shares held in the paid-up equity share capital of the Company as on the cut-off date i.e. **November 13, 2026**.

In compliance with Regulation 44 of the Listing Regulations, as amended from time to time, and pursuant to the provisions of Sections 108 and 110 of the Act read with the rules framed thereunder, the MCA Circulars and SEBI Circulars, the manner of voting on the proposed resolution is restricted only to remote e-voting i.e., by casting votes electronically instead of submitting postal ballot forms. In compliance with the MCA Circulars and SEBI Circulars, the postal ballot notice and instructions for e-voting are being sent only through electronic mode to those Members whose email addresses are registered with the Company / RTA/ Depositories/ depository participant(s) as on **November 13, 2026** (cut-off date) to enable them to cast their votes electronically.

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

Upon completion of the remote e-voting process and scrutiny of the votes, the Scrutinizer will submit the report to the Chairman of the Company or any other person authorized by him within two working days from the last day of remote e-voting. The said result along with the Scrutinizer Report shall be posted on the Company's website viz. www.abcotspin.co.in , on the website of CDSL (being the remote e-voting service provider) i.e. www.evotingindia.com. and shall be simultaneously forwarded to National Stock Exchange of India Limited and BSE Limited, the Stock Exchanges where the equity shares of the Company are listed. The proposed resolution, if approved by requisite majority, shall be deemed to have been passed on the last date of remote e voting, i.e., **Thursday December 17, 2026.**

SPECIAL BUSINESS

Item No. 1: Approval of Material Related Party Transactions to be entered by the Company with the Members of Promoter Group

To consider and, if thought fit, to pass the following resolution as an Ordinary Resolution:

"**RESOLVED THAT** pursuant to the Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), applicable provisions of the Companies Act, 2013 ("Act") read with Rules made thereunder and other applicable laws/statutory provisions, if any (including any statutory amendment(s), modification(s), or re-enactment(s) thereof for the time being in force) and in terms of the Company's Policy on Related Party Transactions, and basis the recommendations of the Audit Committee of the Board of Directors and the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall be deemed to include the Audit Committee and any duly constituted/ to be constituted Committee of Directors thereof to exercise its powers including powers conferred under this resolution)), the approval of the Members of the Company be and is hereby accorded to the Board of Directors of the Company to enter into below contract(s)/ agreement(s)/ arrangement(s)/ transaction(s) by the Company with the Members of Promoter Group, related parties as defined under Regulation 2(1)(zb) of the Listing Regulations (whether by way of an individual transaction or series of transactions taken together or otherwise) on such terms and conditions as may be agreed between the Company and related parties as also detailed in the explanatory statement annexed hereto, by way of entering into such contract(s) / agreement(s) / arrangement(s) / transaction(s) for values as detailed below read with the explanatory statement forming part of this notice, notwithstanding the fact that the aggregate value of all such transactions exceeds the prescribed thresholds for it to be considered as material related party transactions as per provisions of the Listing Regulations as applicable

from time to time, provided that the said transactions shall be carried out on arm's length basis and in the ordinary course of business of the Company.

Sr. No	Name of Related Party	Relationship with the Company	Nature of Transaction	Amount
1	Deepak Garg and Sons HUF	Promoter Group	Purchase of maximum up to 156000 Equity Shares of AB Cotton Textiles Private Limited held by the Related Party at a fair value derived by Registered Valuer	Maximum aggregate value of up to INR 12,48,00,000/-
2	Deepak Garg and Sons HUF	Promoter Group	Purchase of Goods from related party	Maximum aggregate value of up to INR 9,00,00,000/-
3	Deepak Garg and Sons HUF	Promoter Group	Sale of Goods to related party	Maximum aggregate value of up to INR 20,00,00,000/-
4	Prestige Oils Private Limited	Promoter Group	Purchase of maximum up to 37,000 Equity Shares of AB Cotton Textiles Private Limited held by the Related Party at a fair value derived by Registered Valuer	Maximum aggregate value of up to INR 2,96,00,000/-
5	Prestige Oils Private Limited	Promoter Group	Purchase of Goods from Related Party	Maximum aggregate value of up to INR 29,00,00,000/-

RESOLVED FURTHER THAT the Board be and is hereby authorized to do all such acts, deeds, matters and things as it may deem fit at its absolute discretion and to take all such steps as may be required in this connection including finalizing and executing necessary contracts including Share Purchase Agreements and Shareholders Agreements and such other documents as may be required, seeking all necessary approvals to give effect to this Resolution, for and on behalf of the Company and settling all such issues, questions, difficulties or doubts whatsoever that may arise and to do all acts, deeds and things as may be necessary, desirable or expedient for carrying out the proposed material related party transactions into effect and/or to carry out such modifications/directions as may be required and/or by any governmental/regulatory authorities, or to engage any advisor, consultant, agent or intermediary and to do all such acts, deeds and things as it may deem necessary and desirable in connection therewith and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

RESOLVED FURTHER THAT the Board, be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s), committee(s), executive(s), officer(s) or representatives(s) of the Company or to any other person, to do all such acts, deeds, matters and things as may be considered necessary or expedient and also to execute such documents, writings etc. as may be necessary to give effect to this resolution."

By order of the Board
for **ABC Industries India Limited**
(formerly known as A B Cotspin India Limited)
Sd/-
Nidhi
Company Secretary & Compliance Officer
Membership No. A74591

Place: Delhi
Date: 14.11.2026
Registered Office:
Bathinda Road, Jaitu, Faridkot – 151202, PUNJAB

NOTES:

1. An Explanatory Statement pursuant to the provisions of Section 102 and 110 of the Companies Act, 2013 ('Act') read with the Companies (Management and Administration) Rules, 2014, ("Rules'), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") and Secretarial Standard-2 issued by the Institute of Company Secretaries of India ("SS-2"), setting out the material facts and reasons for the resolution in respect of the business set out above is annexed hereto and forms part of this Postal Ballot Notice ("Notice"). A copy of this Notice is also available on the Company's website www.abcotspin.co.in and on the website of Central Depository Services (India) Limited ('CDSL') at www.evotingindia.com and at the relevant sections of the websites of the Stock Exchanges on which the equity shares of the Company are listed.

2. The Portal for remote e-voting will remain open for the Members for exercising their voting from **Wednesday, November 18, 2026** and ends at 5.00 p.m. (IST) on **Thursday, December 17, 2026** both days inclusive. The remote e-voting needs to be exercised by 05:00 P.M. (IST) **Thursday, December 17, 2026**. Please note that remote evoting module will be disabled for voting by CDSL after the said date and time. During this period, the Members of the Company holding shares (including those Members who may not have received this Notice due to non-registration of the email address with the Company /Registrar to an Issue and Share Transfer Agent ("RTA")/ Depositories/ Depository Participant(s)), as on **November 13, 2026** ('**cut-off date**'), may cast their vote electronically. Once vote on a resolution is cast by the member, he/ she shall not be allowed to change it subsequently or cast the vote again.

3. In terms of applicable provisions, MCA Circulars and SEBI Circulars, this Notice along with the instructions regarding remote e-voting is being sent only by email to all those members, whose email addresses are registered with the Company/ RTA or with the depository(ies) / depository participants and whose names appear in the register of members/list of beneficial owners as on the Cut-off date i.e. **November 13, 2026.** All the members of the Company as on the Cut-off date shall be entitled to vote in accordance with the process specified in this notice. Any person who is not a member on the Cut-off date shall treat this notice for information purpose only. As per the MCA Circulars and SEBI Circulars, physical copy of the Notice, Postal Ballot Form and pre-paid business reply envelope are not being sent to the members for this Postal Ballot.

4. The resolution, if passed by the requisite majority, shall be deemed to have been passed on the last date specified by the Company for remote e-voting i.e. **Thursday December 17, 2026.** Further, resolution passed by the Members through Postal ballot (remote e-voting) is deemed to have been passed effectively at a general meeting.

5. Voting Rights in the postal ballot cannot be exercised by a proxy.

6. The Board of Directors has appointed Mr. Deepak Gupta (Membership No. F5339; COP No. 4629) Partner at DR Associate, Practicing Company Secretaries, as Scrutinizer for scrutinizing the remote e-voting process and conducting Postal Ballot process in a fair and transparent manner.

7. Upon completion of the scrutiny of the votes cast through remote e-voting, the Scrutinizer will submit his report to the Chairman or any person authorized by him. The results of the Postal Ballot and remote e-voting shall be announced within two working days from the last day of remote e-voting. The said results would be intimated to the National Stock Exchange of India Limited and BSE Limited where the equity shares of the Company are listed. Additionally, the results along with the Scrutinizer's Report shall also be available at the Registered Office and Corporate office of the Company and be uploaded on the Company's website www.abcotspin.co.in and on the website of CDSL at www.evotingindia.com. The Scrutinizer's decision on the validity of the Postal Ballot shall be final.

8. As required by Rules 20 and 22 of the Rules read with the MCA Circulars and SEBI Circulars and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'), the details pertaining to the dispatch of this Notice will be published in one English newspaper (in English language) and one Punjabi newspaper (in vernacular language, i.e. Punjabi), having a wide circulation in that district where the registered office of the Company is situated and thereafter and also be published on the Company's website at www.abcotspin.co.in, website 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 at www.evotingindia.com.

9. Pursuant to the provisions of Section 110 and other applicable provisions, if any, of the Act, the MCA Circulars and SEBI Circulars read with the Rules, assent or dissent of the Members in respect of the resolution contained in the Notice dated **November 14, 2026** is being taken through remote e-voting only.

10. All the documents referred to in this Notice and the Explanatory Statement, will be posted on the Company's website www.abcotspin.co.in to facilitate online inspection of relevant documents from the date of circulation of this Notice on all working days except Saturdays, Sundays and National Holidays between 11:00 a.m. (IST) and 02:00 p.m. (IST) until last date of remote e-voting of this Postal Ballot i.e., **Thursday December 17, 2026.** Members seeking to inspect such documents can send an email to cs@abcotspin.in.

11. To support the "Green Initiative" Members who have not registered their e-mail addresses so far are requested to register their e-mail address with the Company's RTA or the Depository Participants/ Depositories, in respect of shares held in electronic mode respectively to enable servicing of notices / documents / Annual Reports electronically to their email address.

12. **Awareness about Online Resolution of Disputes in the Indian Securities Market through Common Online Dispute Resolution ('ODR') Portal**

With a view to safeguard the interests of the investors and to streamline the resolution mechanism in the Indian Securities Market, SEBI vide its circular no. SEBI/HO/OIAE/OIAE_IAD-3/P/CIR/2023/195 dated December 28, 2023 as amended from time to time, mandated establishment of ODR Portal, by Market Infrastructure Institutions, which harnesses online conciliation and online arbitration for resolution of disputes arising between investors/clients and listed companies (including their RTAs) or specified intermediaries/regulated entities, in Indian Securities Market.

The ODR Portal allows the investors/shareholders to enroll themselves, file unresolved grievance, upload documents and get status updates pertaining to the unresolved grievances filed against listed entities/ its RTA.

The process for initiation of Dispute Resolution process is enumerated below:

- An investor/client shall first take up his/her grievance with the Market Participant by lodging a complaint directly with the concerned Market Participant.
- If the grievance is not redressed satisfactorily the investor/shareholder may escalate the same through the SCORES Portal (www.scores.gov.in) in accordance with SCORES Guidelines in accordance with the process laid out.
- If the investor/client is still not satisfied with the outcome, he/she can initiate dispute resolution through the ODR Portal. Alternatively, the investor/client may initiate dispute resolution through the ODR Portal if the grievance lodged with the concerned Market Participant was not satisfactorily resolved or at any stage of the subsequent escalations (prior to or at the end of such escalation(s).
- The concerned Market Participant may also initiate dispute resolution through the ODR Portal after having given due notice of at least 15 calendar days to the investor/client for resolution of the dispute

which has not been satisfactorily resolved between them.

The SMART ODR Portal can be accessed at smartodr.in and same can also be accessed through the Company's website at www.abcotspin.co.in

13. Members, who are holding shares in electronic form and their e-mail addresses are not registered with the depository(ies)/ their respective DPs, are requested to register their e-mail addresses with their DPs.

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

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

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

(i) The voting period begins on **Wednesday, November 18, 2026** and ends at 5.00 p.m. (IST) on **Thursday, December 17, 2026.** During this period shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of **November 13, 2026,** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.

(ii) Pursuant to SEBI master circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Master Circular"), under Regulation 44 of Listing 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.

(iii) In terms of **SEBI master circular** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to abovesaid SEBI master 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**	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**	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. 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. 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 (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.

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.com or call at : 022 - 4886 7000 and 022 - 2499 7000

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

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

1) The shareholders should log on to the e-voting website www.evotingindia.com.

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.

(v) After entering these details appropriately, click on "SUBMIT" tab.

(vi) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.

(vii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.

(viii) Click on the EVSN for the relevant ABC Industries India Limited (***Formerly known as 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) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.

(xvi) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

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

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self-attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by email to **Company/RTA email id**.

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

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

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

STATEMENT PURSUANT TO SECTION 102(1) AND 110 OF THE COMPANIES ACT, 2013, AND SECRETARIAL STANDARD ON GENERAL MEETINGS (SS-2):

Item No. 1

In terms of the provisions of Regulation 23(1) read with Schedule XII of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), any transaction with a Related Party shall be considered material if the transaction(s) to be entered into individually or taken together with previous transaction(s) during a financial year exceeds the applicable materiality thresholds specified therein, determined on the basis of the annual consolidated turnover of the listed entity as per its last audited financial statements. Further, all Material Related Party Transactions shall require prior approval of the Members of the Company, and no Related Party shall vote to approve such resolution, whether the entity is a Related Party to the particular transaction or not.

Such approval shall be required even if the transactions are in the ordinary course of business and are undertaken on an arm's length basis.

Further, SEBI vide its Circular No. SEBI/HO/CFD/CFD-PoD-2/P/CIR/2025/93 dated June 26, 2025, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 ("SEBI Circular"), has issued the Industry Standards on "Minimum Information to be provided for review of the Audit Committee and Shareholders for approval of a Related Party Transaction" ("Industry Standards") to facilitate a uniform approach and assist listed companies in complying with the provisions of Regulation 23 of the Listing Regulations. The Industry Standards, inter alia, require listed entities to provide prescribed minimum information relating to the proposed Related Party Transactions to the Audit Committee and the Members while seeking their approval.

ABC Industries India Limited (formerly known as A B Cotspin India Limited) ("Company") is engaged in the textile and allied business. Further, AB Cotton Textiles Private Limited (the "Target Company") is also engaged in the textile and allied business. With a view to expanding and strengthening its existing business operations, increasing its scale of operations and creating greater operational and business synergies by leveraging the business operations, resources, infrastructure, business relationships and market presence of the Target Company, as applicable, the Company proposes to acquire stake in the Target Company.

In this regard, certain Promoters and Members of the Promoter Group of the Company hold equity shares in the Target Company. Accordingly, the Company proposes to acquire equity shares of the Target Company from such Promoters and Members of the Promoter Group. Since the proposed acquisition involves transactions with the Promoters and Members of the Promoter Group, who are Related Parties of the Company, the same constitutes Related Party Transactions ("RPTs") within the meaning of Regulation 2(1)(zc) read with Regulation 23 of the Listing Regulations.

In this regard, it is clarified that the proposed acquisition of equity shares of the Target Company from certain Members of the Promoter Group, as specifically detailed in the resolution and this Explanatory Statement, constitutes a Material Related Party Transaction and, accordingly, requires approval of the Members of the Company in accordance with Regulation 23 of the Listing Regulations. However, the proposed acquisition of equity shares of the Target Company from certain Promoters and other Members of the Promoter Group, does not constitute a Material Related Party Transaction and, accordingly, requires approval only of the Audit Committee of the Company, in accordance with the applicable provisions of the Listing Regulations and therefore, the details of the aforesaid non-material Related Party Transactions have not been separately elaborated in this Explanatory Statement, as the same are not being placed before the Members for their approval.

Apart from the aforesaid acquisition, the Company also proposes to undertake business transactions involving the purchase and sale of goods with certain Members of the Promoter Group, as detailed in the resolution. The proposed sale of residual/waste generated during the ginning and spinning processes of raw cotton by the Company, it will facilitate efficient disposal and optimum utilisation of such waste material, whereas the purchase of hard waste and other products will enable the Company to utilise such materials for further processing into finished yarn. These arrangements are expected to ensure reliable sourcing and disposal arrangements, continuity of business operations, efficient utilisation of resources and improved operational efficiency.

For determining the fair value of the equity shares of the Target Company as on September 30, 2026, the Target Company has obtained a Valuation Report dated November 10, 2026, from CA Sri Ranga Gorantla, Registered Valuer – Securities or Financial Assets, registered with the Insolvency and Bankruptcy Board of India (IBBI) bearing Registration No. IBBI/RV/02/2019/11253.

As per the aforesaid Valuation Report, the fair value of each equity share of face value of ₹10/- each of the Target Company has been determined at ₹800/- (Rupees Eight Hundred Only). Accordingly, the consideration payable towards the proposed acquisition is determined on the basis of the aforesaid valuation per share and the number of equity shares proposed to be acquired, subject to mutually agreed terms and conditions and completion of requisite formalities and approvals, as may be applicable.

The proposed acquisition is intended to provide the Company with an opportunity to expand its existing business operations, enhance its scale of operations, strengthen its presence in the relevant textile and business segments and derive potential operational and commercial synergies from the Target Company. The proposed purchase and sale of goods transactions are also expected to facilitate efficient utilisation of resources, ensure continuity of business operations and support the Company's existing manufacturing and processing activities.

The pricing of the proposed Related Party Transaction involving acquisition of equity shares of the Target Company has been determined on the basis of the aforesaid Valuation Report. Accordingly, the said transactions shall be on an arm's length basis.

Further, the pricing of the proposed purchase and sale of goods is determined on the basis of prevailing market rates, quality, quantity and other relevant commercial considerations, as mutually agreed between the parties from time to time and benchmarked against the prices and other relevant commercial terms offered by comparable suppliers of similar products. The transactions are proposed to be undertaken in the ordinary course of business of the Company, considering the nature of its operations and business requirements, and the Company believes that the pricing and other commercial terms are fair and commercially reasonable.

The aggregate value of the proposed transactions with the respective Members of the Promoter Group as detailed in the resolution read with this explanatory statement, when taken together with the previous transactions undertaken with such Related Parties during the financial year, is likely to exceed the applicable materiality thresholds prescribed under Regulation 23(1) read with Schedule XII of the Listing Regulations. For the purpose of determining the applicable materiality thresholds, the annual consolidated turnover of the Company for the Financial Year 2025-26 based on the last audited financial statements of the Company has been considered. Accordingly, the proposed transactions constitute Material Related Party Transactions under the Listing Regulations and require prior approval of the Members of the Company by way of an Ordinary Resolution.

The proposed transactions shall be undertaken on the terms and conditions as mutually agreed between the parties and as detailed herein.

In accordance with Regulation 23 of the Listing Regulations, all Related Party Transactions, whether material or otherwise, require prior approval of the Audit Committee. Further, only those members of the Audit Committee who are Independent Directors shall approve the Related Party Transactions.

The management placed before the Audit Committee and the Board the relevant details (as required under the Industry Standards) of the proposed Related Party Transactions, including basis of pricing, rationale, material terms and justification as per the annexure forming part of this Notice, for review of the Audit Committee and the Board.

Further, a certificate from Mr. Deepak Garg, Managing Director, and Mr. Rajender Prashad Garg, Chief Financial Officer of the Company, confirming that the terms of the proposed transactions are in the best interest of the Company, was reviewed by the Audit Committee and the Board of Directors.

The Audit Committee, at its meeting held on November 14, 2026, has considered, reviewed and approved the proposed Material Related Party Transactions and recommended the same to the Board of Directors for its consideration and onward recommendation to the Members of the Company for their approval.

Based on the approval and recommendation of the Audit Committee, the Board of Directors, at its meeting held on November 14, 2026, has considered, reviewed and approved the proposed Material Related Party Transactions and recommended the same to the Members of the Company for their approval by way of an Ordinary Resolution.

Further, in accordance with Regulation 23 of the Listing Regulations read with the aforesaid SEBI Circular and the applicable Industry Standards, the prescribed minimum information pertaining to the proposed Related Party Transactions were placed before the Audit Committee and the Board of Directors and is also being made available to the Members of the Company as per annexure forming part of this Notice for their consideration.

The relevant financial statements of the concerned Related Parties, as on March 31, 2026, as approved by their respective Board of Directors, have also been placed before the Board of Directors for its consideration, wherever applicable

The Valuation Report dated November 10, 2026, issued by CA Sri Ranga Gorantla, Registered Valuer – Securities or Financial Assets, in respect of the proposed acquisition of equity shares of the Target Company, shall be available for inspection by the Members in accordance with applicable law. The same can be accessed over the website of the company on cs@abcotspin.in

The aforesaid Related Party Transactions shall also be reviewed/ monitored by the Audit Committee of the Company as per the relevant requirements and shall remain within the limits as approved by the Members. Any subsequent material modifications in the proposed Related Party Transactions shall be placed before the Members for approval, in terms of provisions of Listing Regulations and Company's Policy on materiality of and dealing with Related Party Transactions, as may be formulated/ updated / amended by the Audit Committee and approved the Board, from time to time.

The Company believes that the said Related Party Transactions shall not, in any manner, be detrimental to the interest of minority members and shall be in the best interest of the Company and its member

Members may note that in terms of the provisions of the Listing Regulations, the related parties as defined thereunder (whether such related party(ies) is a party to the aforesaid transactions or not), shall not vote to approve resolution under Item No. 1.

Except the concerned Promoters and Members of the Promoter Group of the Company, who are Related Parties in respect of the proposed transactions, and other Directors, Key Managerial Personnel of the Company or their respective relatives as mentioned in the annexure forming part of this notice, none of the Directors, Key Managerial Personnel or their respective relatives are concerned or interested, financially or otherwise, in the resolution, except to the extent of their respective shareholding, if any, in the Company.

The Board of Directors recommends the Ordinary Resolution set out at Item No. 1 of the accompanying Notice for approval of the Members of the Company.

Annexure: A

The relevant information pertaining to aforesaid proposed transactions, as required pursuant to the SEBI Circular for compliance with the provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 by listed entities, read with the Industry Standards and pursuant to the Companies Act, 2013 read with applicable rules framed thereunder, as placed before the Audit Committee and the Board of Directors of the Company in their respective meetings held on November 14, 2026, for their review and approval, are given below for review of the Members for approval of RPT

The information pertaining to the proposed Related Party Transactions with Mr. Deepak Garg and Sons HUF.

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1	Name of the related party	Deepak Garg and Sons HUF
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Trading of cotton yarn and related products.

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party — including nature of its concern (financial or otherwise) and the following:	Deepak Garg and Sons HUF is member of Promoter Group of the Company. Deepak Garg, Managing Director and Promoter of the Company is the Karta of Deepak Garg and Sons HUF.
a	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related Party	Not Applicable
b	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
c	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary).	Deepak Garg and Sons HUF holds 23.25% shareholding in the Company.

	Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control. *While calculating indirect shareholding, shareholding held by relatives shall also be Considered.*	Mr. Deepak Garg, Karta of Deepak Garg & HUF holds 23.25% shareholding in the company.

Details of previous transactions with the related party.

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year

Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td><td>
<table>
<tr><th>Financial Year</th><th>Nature of Transactions undertaken by the Company with the related party</th><th>Amount (in INR)</th></tr>
<tr><td rowspan="2">2025-2026</td><td>Sales of Cotton and Cotton Waste</td><td>12,93,91,239</td></tr>
<tr><td>Purchases of Cotton Yarn</td><td>33,83,608</td></tr>
</table>
No transaction was undertaken by its subsidiary with the related party during last financial year.
</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>
<table>
<tr><th>Financial Year</th><th>Nature of Transactions undertaken by the Company with the related party</th><th>Amount (in INR)</th></tr>
<tr><td rowspan="2">2026-2027 up to September 30, 2026</td><td>Purchases of Cotton Yarn</td><td>2,55,49,984</td></tr>
<tr><td>Sales of Cotton Yarn</td><td>1,16,55,000</td></tr>
</table>
No transaction was undertaken by its subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.
</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary</td><td>None</td></tr>
</table>

	during the last financial year.	

Amount of the proposed transaction(s).

S. No.	Particulars of the information	Information provided by the management		
1	Amount of the proposed transactions being placed for approval in the meeting of the Shareholders.	**Purchase of Equity Shares from Deepka Garg and Sons HUF**	**Purchase of Goods from Deepak Garg and Sons HUF**	**Sales of Goods to Deepak Garg and Sons HUF**
		up to INR 12,48,00,000/-	up to INR 9,00,00,000	up to INR 20,00,00,000
2	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes	Yes	Yes
3	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	4.21% The percentage has been calculated on the basis of the Company's annual consolidated turnover for the immediately preceding financial year (FY 2025-26).	3.04% The percentage has been calculated on the basis of the Company's annual consolidated turnover for the immediately preceding financial year (FY 2025-26).	6.75% The percentage has been calculated on the basis of the Company's annual consolidated turnover for the immediately preceding financial year (FY 2025-26).
4	Value of the proposed	Not Applicable	Not Applicable	Not Applicable

<table>
<tr><td></td><td>transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)</td><td></td><td></td><td></td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>93.39%

The calculation has been made on the basis of the related party's standalone turnover for the immediately preceding financial year i.e., 2025-26</td><td>67.35%

The calculation has been made on the basis of the related party's standalone turnover for the immediately preceding financial year i.e., 2025-26</td><td>149.66%

The calculation has been made on the basis of the related party's standalone turnover for the immediately preceding financial year i.e., 2025-26</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year:</td><td colspan="3"><table><tr><th>Particulars</th><th>FY 2025-2026 (INR)</th></tr><tr><td>Turnover</td><td>INR 13,36,34,265</td></tr><tr><td>Profit After Tax</td><td>INR 11,79,419</td></tr></table></td></tr>
</table>

	Explanations: *The above information is to be given on standalone basis. If standalone is not available, provide on consolidated basis.*	Net Worth	INR 75,00,000	Financial performance of the related party for the immediately preceding financial year (on standalone basis):

Basic details of the proposed transaction.

S. No.	**Particulars of the information**	**Information provided by the management**		
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of maximum up to 156000 Equity Shares of AB Cotton Textiles Private Limited ("Target Company") held by Deepak Garg and Sons HUF, related party at fair value of INR 800/- per share, derived basis the valuation report issued by CA Sri Ranga Gorantla, Registered Valuer – Securities or Financial Assets, registered with the Insolvency and Bankruptcy Board of India (IBBI) bearing Registration No. IBBI/RV/02/2019/11253, for an aggregate amount of up to INR 12,48,00,000/-	Purchase of Goods from Deepak Garg and Sons HUF up to INR 9,00,00,000	Sales of Goods to Deepak Garg and Sons HUF up to INR 20,00,00,000
2	Details of each type of the proposed transaction		The Company proposes to purchase hard waste and other products to further processes it into finished yarn that is in demand in the market. The complementary nature of operations enables efficient resource utilization and improved profitability. Being related parties, both companies benefit from a reliable and consistent sourcing arrangement.	The residual / waste generated during the ginning and spinning of raw cotton by the Company is proposed to be sold to the related party which has the required technology and machinery to use such residual waste as raw material and further process it into its final products. As both entities are related parties, the arrangement also ensures a reliable buyer and supplier relationship.
3	Tenure of the proposed transaction (tenure in number of years or	The proposed transaction shall be completed during the Financial Year 2026-2027, subject to obtaining the approval of the Audit Committee, the Board of	1 year from the receipt of shareholders' approval	1 year from the receipt of shareholders' approval

	months to be specified)	Directors of the Company and the Shareholders of the Company along with such other requisite approvals, consents and permissions as may be necessary and the execution of the Share Purchase Agreement (SPA) and completion of other necessary documentation and formalities in connection with the proposed acquisition.		
4	Whether omnibus approval is being sought?	No	Yes	Yes
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	FY 2026-2027- up to INR 12,48,00,000 /-	FY 2026-2027-up to INR 5,00,00,000 FY 2027-2028-up to INR 4,00,00,000	FY 2026-2027-up to INR 15,00,00,000 FY 2027-2028-up to INR 5,00,00,000
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company is engaged in the business of cotton yarn, knitted fabric and other allied textile activities. AB Cotton Textiles Private Limited (the "Target Company") is also engaged in the textile and allied business. The acquisition is expected to provide the Company with an opportunity to expand its existing business	The Company proposes to purchase hard waste and other products to further processes it into finished yarn that is in demand in the market. The complementary nature of operations enables efficient resource utilization and improved profitability. Being related parties, both companies benefit from a reliable and	The residual / waste generated during the ginning and spinning of raw cotton by the Company is proposed to be sold to the related party, which has the required technology and machinery to use such residual waste as raw material and further process it into its final products. This transaction helps the Company to optimize resource utilization, including waste management, and improve operational

		operations by leveraging the business operations, resources, infrastructure, business relationships and market presence of the Target Company, as applicable. It is also expected to facilitate better coordination and integration of business activities across the textile value chain, enhance the overall scale of operations, provide opportunities for economies of scale in procurement and operations, strengthen the Company's market presence and generate potential operational, administrative and commercial synergies. The proposed acquisition is subject to obtaining all requisite statutory, regulatory and other approvals, wherever applicable, satisfactory completion of due diligence, finalisation of definitive terms and conditions and execution of the requisite transaction documents.	consistent sourcing arrangement.	efficiency and cash flow visibility. As both entities are related parties, the arrangement also ensures a reliable buyer and supplier relationship.
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Promoters of the Company: Mr. Deepak Garg, Promoter of the Company is Karta of the related party. Directors of the Company: Mr. Deepak Garg, Director of the Company is Karta of the related party.		

	Explanation: Indirect interest shall mean interest held through any person over which an individual has control.			
	a. Name of the director / KMP	Directors of the Company: • Mr. Deepak Garg a. other than above, no KMP of the Company is interested in the proposed transactions.		
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	Directors of the Company: Mr. Deepak Garg, Director of the Company is Karta of the related party.		
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Aggregate maximum consideration for such purchase has been derived basis the Valuation Report dated November 10, 2026, issued by CA Sri Ranga Gorantla, Registered Valuer – Securities or Financial Assets, bearing IBBI Registration No. IBBI/RV/02/2019/11253. The value of equity shares of the Target Company has been derived at ₹800/- (Rupees Eight Hundred Only) per share. The consideration payable for the proposed acquisition shall be determined with reference to the aforesaid valuation and the number of equity shares proposed to be acquired, in accordance	Not Applicable	Not Applicable

		with the mutually agreed terms and conditions between the Company and the concerned shareholders/promoters, substantially in accordance with the terms of the draft Share Purchase Agreement		
9	Other information relevant for decision making.	Not Applicable	Not Applicable	Not Applicable

Additional disclosure for transactions relating to sale and purchase of goods

S. No.	Particulars of the information	Information provided by the management	
		Purchase of Goods	**Sale of Goods**
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The proximity, reliability, and familiarity with the Company's specifications enable timely availability of products, ensuring continuity of operations of the Company. Further the Bidding process was not required to be followed as the transaction is proposed with related party on the basis of the products of high quality that meet the Company's technical and operational requirements at arm's length basis i.e., at the Prevailing market price and other factors as also compared with the rates and such other factors related to other competitors providing the similar product for choosing a party for purchase.	As the related party's ability to consume the raw materials on a timely basis will help the Company to manage its inventory levels effectively and reduces its holding and logistics costs. This transaction enables better cash flow visibility and operational efficiency for the Company. Further the Bidding process was not required to be followed as the transaction is proposed with related party on the basis of its consumption requirement and our capability of the execution of the order in time on arm's length basis i.e., at the Prevailing market price and other factors as also compared with the rates and such other factors related to other competitors providing the similar product.

2.	Basis of determination of price.	As per prevailing market price	As per prevailing market price
3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable	Not Applicable
	a. Amount of Trade advance	Not Applicable	Not Applicable
	b. Tenure	Not Applicable	Not Applicable
	c. Whether same is self-liquidating?	Not Applicable	Not Applicable

Additional details for proposed transactions relating to investment made by the listed entity or its subsidiary

S. No.	**Particulars of the information**	**Information provided by the management**
1	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Owned Funds
2	Where any financial indebtedness is incurred to make investment, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details	Not Applicable

	Note: This item of disclosure is not applicable to listed banks/ NBFCs /insurance companies/housing finance companies.	
3	Purpose for which funds shall be utilized by the investee company.	Not Applicable
4	Material terms of the proposed transaction	Not Applicable

1	Latest credit rating of the related party *Note:* *a. Standalone rating to be provided while option to provide structured obligation rating (SO rating) and credit enhancement rating (CE rating), if any.* b. *This shall be applicable in case of investment in debt securities.*	Not Applicable
2	Whether any regulatory approval is required. If yes, whether the same has been obtained.	Not Applicable

The information pertaining to the proposed Related Party Transactions with Prestige Oils Private Limited.

Basic details of the related party

S. No.	Particulars of the information	Information provided by the management
1	Name of the related party	Prestige Oils Private Limited
2	Country of incorporation of the related party	India
3	Nature of business of the related party	Trading and supply of edible oils, including Crude Palm Oil.

Relationship and ownership of the related party

S. No.	Particulars of the information	Information provided by the management
1	Relationship between the listed entity/subsidiary (in case of transaction involving the subsidiary) and the related party — including nature of its concern (financial or otherwise) and the following:	Mr. Abhay Jindal, Promoter of the Company is a Promoter of Prestige Oils Private Limited.
a	Shareholding of the listed entity / subsidiary (in case of transaction involving the subsidiary), whether direct or indirect, in the related Party	NIL
b	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity/ subsidiary (in case of transaction involving the subsidiary).	Not Applicable
c	Shareholding of the related party, whether direct or indirect, in the listed entity / subsidiary (in case of transaction involving the subsidiary). *Explanation: Indirect shareholding shall mean shareholding held through any person, over which the listed entity/Subsidiary/ related party has control.* *While calculating indirect shareholding, shareholding held by relatives shall also be Considered.*	NIL M/s Prestige Oils Private Limited does not hold any shares, either directly or indirectly, in the Listed Entity. However, it is classified as part of the Promoter Group of the Company pursuant to Regulation 2(1)(pp)(iv)(A) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, since Mr. Abhay Jindal, being an individual Promoter of the Company, holds more than 20% of the equity share capital of M/s Prestige Oils Private Limited. The same is duly reflected in the Shareholding Pattern of the Company for the quarter ended September 30, 2026, filed with the Stock Exchanges.

Details of previous transactions with the related party.

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th></tr>
<tr><td>1</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party during the last financial year

Explanation: Details need to be disclosed separately for listed entity and its subsidiary.</td><td>
<table>
<tr><th>Financial Year</th><th>Nature of Transactions</th><th>Amount (in INR)</th></tr>
<tr><td>2025-2026</td><td colspan="2">NIL</td></tr>
</table>

There was no transaction undertaken during the last financial year i.e. financial year 2025-26, between the related party and the Company or any of its subsidiary .
</td></tr>
<tr><td>2</td><td>Total amount of all the transactions undertaken by the listed entity or subsidiary with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.</td><td>Nil</td></tr>
<tr><td>3</td><td>Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity or its subsidiary during the last financial year.</td><td>Not Applicable</td></tr>
</table>

Amount of the proposed transaction(s).

<table>
<tr><th>S. No.</th><th>Particulars of the information</th><th>Information provided by the management</th><th></th></tr>
<tr><td rowspan="2">1</td><td rowspan="2">Amount of the proposed transactions being placed for approval in the meeting of the shareholders.</td><td>Purchase of Equity Shares from Prestige Oils Private Limited</td><td>Purchase of Goods from Prestige Oils Private Limited</td></tr>
<tr><td>Up to INR 2,96,00,000/-</td><td>Up to INR 29,00,00,000/-</td></tr>
<tr><td>2</td><td>Whether the proposed transactions taken together with the transactions undertaken with the</td><td>Yes</td><td>Yes</td></tr>
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<tr><td></td><td>related party during the current financial year would render the proposed transaction a material RPT?</td><td></td><td></td></tr>
<tr><td>3</td><td>Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year</td><td>1.00%

The percentage has been calculated on the basis of the Company's annual consolidated turnover for the immediately preceding financial year (FY 2025-26).</td><td>9.79%

The percentage has been calculated on the basis of the Company's annual consolidated turnover for the immediately preceding financial year (FY 2025-26).</td></tr>
<tr><td>4</td><td>Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)</td><td>Not Applicable</td><td>Not Applicable</td></tr>
<tr><td>5</td><td>Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.</td><td>15.25

The percentage has been calculated on the basis of the related party's annual standalone turnover for the immediately preceding financial year (FY 2025-26).</td><td>149.45

The percentage has been calculated on the basis of the related party's annual standalone turnover for the immediately preceding financial year (FY 2025-26).</td></tr>
<tr><td>6</td><td>Financial performance of the related party for the immediately preceding financial year:

Explanations:

The above information is to be given on standalone basis. If standalone is not</td><td colspan="2"><table><tr><th>Particulars</th><th>FY 2025-2026 (INR)</th></tr><tr><td>Turnover</td><td>19,40,50,940</td></tr><tr><td>Profit After Tax</td><td>87,16,750</td></tr><tr><td>Net Worth</td><td>3,39,42,360</td></tr></table>
The above is Financial performance of the related party for the immediately preceding financial year (on standalone basis).</td></tr>
</table>

	available, provide on consolidated basis.	

Basic details of the proposed transaction.

S. No.	Particulars of the information	Information provided by the management	
1	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Purchase of maximum up to 37,000 Equity Shares of AB Cotton Textiles Private Limited ("Target Company") held by Prestige Oils Private Limited , related party at fair value of INR 800/- per share, derived basis the valuation report issued by CA Sri Ranga Gorantla, Registered Valuer – Securities or Financial Assets, registered with the Insolvency and Bankruptcy Board of India (IBBI) bearing Registration No. IBBI/RV/02/2019/11253, for an aggregate amount of up to INR 2,96,00,000/-	Purchase of Goods from Prestige Oils Private Limited of up to INR 29,00,00,000/-
2	Details of each type of the proposed transaction		The Company proposes to procure hard waste and other related materials from the related party for further processing into finished yarn that is commercially marketable and in demand. The proposed transaction leverages the complementary nature of the operations of both entities, facilitating efficient utilization of resources, operational synergies, and enhanced profitability. Furthermore, the arrangement ensures a reliable and consistent source of raw materials for the Company while fostering a stable and mutually beneficial commercial relationship between the related parties.
3	Tenure of the proposed transaction (tenure in number of years or months to be specified)	The proposed transaction shall be completed during the Financial Year 2026-2027, subject to obtaining the approval of the Audit Committee, the Board of Directors of the Company and the Shareholders of the Company along with such other requisite approvals, consents and permissions as may be necessary, and the execution of the Share Purchase Agreement (SPA) and completion of other necessary documentation and formalities in connection with the proposed acquisition.	1 year from the receipt of shareholders' approval
4	Whether omnibus	No	Yes

	approval is being sought?		
5	Value of the proposed transaction during a financial year. If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	FY 2026-2027- up to INR 2,96,00,000	FY 2026-2027: up to INR19,00,00,000 FY 2027-2028: up to INR 10,00,00,000
6	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The Company is engaged in the business of cotton yarn, knitted fabric and other allied textile activities. AB Cotton Textiles Private Limited (the "Target Company") is also engaged in the textile and allied business. The acquisition is expected to provide the Company with an opportunity to expand its existing business operations by leveraging the business operations, resources, infrastructure, business relationships and market presence of the Target Company, as applicable. It is also expected to facilitate better coordination and integration of business activities across the textile value chain, enhance the overall scale of operations, provide opportunities for economies of scale in procurement and operations, strengthen the Company's market presence and generate potential operational, administrative and commercial synergies. The proposed acquisition is subject to obtaining all requisite statutory, regulatory and other approvals, wherever applicable, satisfactory	The Company proposes to procure hard waste and other related materials from the related party for further processing into finished yarn that is commercially marketable and in demand. The proposed transaction leverages the complementary nature of the operations of both entities, facilitating efficient utilization of resources, operational synergies, and enhanced profitability. Furthermore, the arrangement ensures a reliable and consistent source of raw materials for the Company while fostering a stable and mutually beneficial commercial relationship between the related parties.

		completion of due diligence, finalisation of definitive terms and conditions and execution of the requisite transaction documents.	
7	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly. *Explanation:* Indirect interest shall mean interest held through any person over which an individual has control.	**Promoters of the Company:** Abhay Jindal, Promoter of the company is a also a promoter of the related party	
	a. Name of the director / KMP	N.A.	
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	N.A.	
8	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Aggregate maximum consideration for such purchase has been derived basis the Valuation Report dated November 10, 2026, issued by CA Sri Ranga Gorantla, Registered Valuer – Securities or Financial Assets, bearing IBBI Registration No. IBBI/RV/02/2019/11253. The value of equity shares of the Target Company has been derived at ₹800/-	Not Applicable

		(Rupees Eight Hundred Only) per share. The consideration payable for the proposed acquisition shall be determined with reference to the aforesaid valuation and the number of equity shares proposed to be acquired, in accordance with the mutually agreed terms and conditions between the Company and the concerned shareholders/promoters, substantially in accordance with the terms of the draft Share Purchase Agreement	
9	Other information relevant for decision making.	Not Applicable	Not Applicable

Additional disclosure for transactions relating to purchase of goods

S. No.	Particulars of the information	Information provided by the management
		Purchase of Goods
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	The related party's proximity, reliability, and established understanding of the Company's quality specifications and operational requirements facilitate the timely availability of products, thereby ensuring continuity and efficiency of the Company's operations. Further, a competitive bidding process was not considered necessary, as the proposed transaction is being undertaken with the related party based on its ability to consistently supply high-quality products that meet the Company's technical and operational requirements. The transaction will be conducted on an arm's length basis, with pricing determined in accordance with prevailing market rates and benchmarked against the prices and other relevant commercial terms offered by comparable suppliers of similar products.
2.	Basis of determination of price.	As per prevailing market price

3.	In case of Trade advance (*of upto 365 days or such period for which such advances are extended as per normal trade practice*), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	Not Applicable
	d. Amount of Trade advance	Not Applicable
	e. Tenure	Not Applicable
	f. Whether same is self-liquidating?	Not Applicable

Additional details for proposed transactions relating to investment made by the listed entity or its subsidiary

S. No.	Particulars of the information	Information provided by the management
1	Source of funds in connection with the proposed transaction. *Note: This item of disclosure is not applicable to listed banks/ NBFCs/insurance companies/ housing finance companies.*	Owned Funds
2	Where any financial indebtedness is incurred to make investment, specify the following: a. Nature of indebtedness b. Total cost of borrowing c. Tenure d. Other details *Note: This item of disclosure is not applicable to listed banks/ NBFCs /insurance companies/housing finance companies.*	Not Applicable
3	Purpose for which funds shall be utilized by the investee company.	Not Applicable
4	Material terms of the proposed transaction	Not Applicable
1	Latest credit rating of the related party *Note:* *a. Standalone rating to be provided while option to provide structured obligation rating (SO*	Not Applicable

	rating) and credit enhancement rating (CE rating), if any. b. *This shall be applicable in case of investment in debt securities.*	
2	Whether any regulatory approval is required. If yes, whether the same has been obtained.	Not Applicable