VIVEKANAND COTSPIN LIMITED
[Previously Known as Vivekanand Cotspin Pvt. Ltd.]
S/No 181/1, 182/1, At. Rangpurda, Ta. Kadi - 382715,
Dist.: Mehsana, Gujarat, India.

Date: 04/11/2026

To,
The Manager – Listing Department,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400 001.
BSE Scrip Code: 544939

SUB.: Statement of deviation(s) or variation(s) pursuant to Regulation 32 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir,

With reference to the above captioned subject and pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. CIR/CFD/CMD1/162/2019 dated December 24, 2019, we hereby confirm that during the half year ended 30th September, 2026, there is no deviation or variation in the utilisation of proceeds raised through the public issue of equity shares.

A statement of deviation / variation, confirming that there is no deviation or variation in the utilisation of these proceeds, duly reviewed by the Audit Committee of the Company on its meeting held on 4th November, 2026, is enclosed herewith.

Kindly take the same on your records.

Thanking you,

Yours faithfully,

For Vivekanand Cotspin Limited
(Formerly known as Vivekanand Cotspin Private Limited)

NIRAV BHARATBHAI PATEL

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Date: 2026.11.04 19:12:55 +05'30'

Nirav Bharatbhai Patel
Chairman & Managing Director
DIN: 02055489

VIVEKANAND COTSPIN LIMITED
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S/No 181/1, 182/1, At. Rangpurda, Ta. Kadi - 382715,
Dist.: Mehsana, Gujarat, India.

STATEMENT OF DEVIATION OR VARIATION IN UTLISATION OF FUNDS RAISED

Name of Listed Entity	**Vivekanand Cotspin Limited**
Mode of Fund Raising	Public Issues
Date of Raising Funds	24-09-2026
Amount Raised (In Rs. Lakhs)	1,950.95
Report filed for half year ended	30-09-2026
Monitoring Agency	Not Applicable
Monitoring Agency Name, if applicable	Not Applicable
If there is Deviation/Variation in use of funds raised	No
If yes whether the same is pursuant to change in terms of contract or objects, which was approved by Shareholders	Not Applicable
If yes, Date of Shareholders Approval	Not Applicable
Explanation of Deviation/Variation	Not Applicable
Comment of Audit Committee after review	The Audit Committee has reviewed the utilisation of the proceeds raised through the Initial Public Offering (IPO) and the utilisation of funds towards the objects stated in the Offer Document. The Committee noted the utilisation of the proceeds under the respective objects and advised the management to ensure that the funds are utilised in accordance with the objects of the IPO and applicable regulatory requirements. The Committee further advised that unutilised proceeds be appropriately monitored and disclosed in accordance with applicable regulations.
Comment of Auditor, if any	Not Applicable

Objects for which funds have been raised and where there has been a deviation, in the following table:

(Rs. In Lakhs)

Original Object	Modified Object, if	Original Allocation	Modified allocation if any	Fund Utilized	Amount of Deviation/ Variation for Quarter according to applicable object	Remarks if any
Funding Capital Expenditure requirements towards	NA	526.89	0.00	0.00	0.00	NA

Plant & Machinery						
To meet Working Capital requirements	NA	1100.00	0.00	939.49	0.00	
General Corporate Purpose	NA	324.06	0.00	0.00	0.00	
Total		**1950.95**	**0.00**	**939.49**	**0.00**	

Deviation or variation could mean:
(a) Deviation in the objects or purposes for which the funds have been raised or
(b) Deviation in the amount of funds as mentioned in object actually utilized as against what was originally disclosed or
(c) Change in terms of a contract referred to in the fund-raising document i.e. prospectus, letter of offer, etc.

For Vivekanand Cotspin Limited
(Formerly known as Vivekanand Cotspin Private Limited)

NIRAV BHARATBHAI PATEL

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Date: 2026.11.04 19:13:23 +05'30'

Nirav Bharatbhai Patel
Chairman & Managing Director
DIN: 02055489