CIN: L17309GJ2017PLC098117

September 8, 2026

To,
BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai 400 001
BSE Scrip Code: 544448

To,
National Stock Exchange of India Limited,
Exchange Plaza, Plot No. C/1, G Block,
Bandra - Kurla Complex, Bandra (East), Mumbai 400 051
NSE Symbol: PASHUPATI

Sub.: Notice of 9th Annual General Meeting of the Company for the Financial Year 2025-26.

Dear Sir / Madam,

This is to inform that the 9th Annual General Meeting ("AGM") of the Company will be held on Wednesday, 30th September 2026 at 4:00 P.M. IST at the registered office of the company at Land Survey No. 919/1, 919/2, Balasar, Kadi Detroj Road, Kadi, Mahesana – 382715, Gujarat, India.

Pursuant to Regulation 34(1) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), please find enclosed herewith the Notice of the 9th AGM along with the Explanatory Statement and relevant annexures for the financial year 2025-26. The said Notice is being sent through electronic mode to all Members whose e-mail addresses are registered with the Depositories / Company / Registrar and Transfer Agent.

Pursuant to Regulation 36(1)(b) of the Listing Regulations, the Members who's E-mail ID are not registered, a letter containing a web link for accessing the Notice of AGM and the Annual Report for FY 2025-26 has been sent to those Members who have not registered their e-mail addresses.

This is for your information and records.

Yours faithfully,
For, Pashupati Cotspin Limited

SAURIN JAGDISH
BHAI PARIKH

Digitally signed by SAURIN JAGDISH BHAI PARIKH
DN: c=IN, o=Personal, title=2984,
pseudonym=55c506d854ea4233ac4f7d4d5996723e,
2.5.4.20=79c8607f2276a6fb432da7f009b1979b3795d4c3d91e620cbc99
9b17e1a8c0a2, postalCode=380054, st=Gujarat,
serialNumber=1c952bc94fe6893cbabbf9b6901edb1d7d8b977b2b68aa
05ab91bcb60dbb9312, cn=SAURIN JAGDISH BHAI PARIKH
Date: 2026.09.08 18:44:13 +05'30'

Saurin Jagadishbhai Parikh
Managing Director
DIN: 02136530

Encl: As above

NOTICE OF 9TH ANNUAL GENERAL MEETING

NOTICE is hereby given that the **9th** (Ninth) **Annual General Meeting** ("AGM") of the Shareholders of **PASHUPATI COTSPIN LIMITED** will be held on Wednesday, 30th September 2026 at **4:00 P.M. (IST)** at the registered office of the company situated at Land Survey No. 919/1, 919/2, Balasar, Kadi Detroj Road, Kadi, Mehsana – 382715, Gujarat, India, to transact the following business:

ORDINARY BUSINESS:

1. To receive, consider and adopt

- the Standalone audited Financial Statement of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon;
- the Consolidated audited Financial Statement of the Company for the financial year ended March 31, 2026, and the reports of the Board of Directors and Auditors thereon;

2. To declare a Final Dividend of ₹0.05/- (Five Paisa only) per equity share having face value of Re.1/- each (i.e. 5% on the paid-up equity share capital) for the financial year ended March 31, 2026, as recommended by the Board of Directors.

3. To appoint a director in place of Mr. Tushar Trivedi (DIN: 06438707) who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

4. TO RATIFY REMUNERATION OF COST AUDITOR OF THE COMPANY

To consider and, if thought fit, ratify the remuneration payable to M/s Ashish Bhavsar & Associates, Cost Auditors of the Company, for the financial year ending March 31, 2027 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 148 and any other applicable provisions of the Companies Act, 2013, read with the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), the remuneration of ₹45,000 (Rupees forty five thousand only) plus applicable taxes and reimbursement of out-of-pocket expenses in connection with the audit, payable to M/s Ashish Bhavsar & Associates, Cost Accountants, Ahmedabad, appointed by the Board to conduct the audit of the cost records of the Company for the financial year ending 31st March, 2027, be and is hereby ratified and confirmed.

RESOLVED FURTHER THAT the Board of Directors or any committee thereof be and is hereby authorized to do all such acts, deeds, matters, and things as may be necessary, desirable, or expedient to give effect to the aforesaid resolution."

5. TO APPROVE THE APPOINTMENT OF M/S. NISARG SHARMA & ASSOCIATES, COMPANY SECRETARIES (C.P. NO.: 17088) AS SECRETARIAL AUDITOR OF THE COMPANY FOR A FIRST TERM OF FIVE YEARS

To consider and, if thought fit, approve appointment of M/s Nisarg Sharma & Associates as secretarial auditor of the company and pass with or without modification(s), the following resolution(s) as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to Section 204 and other applicable provisions, if any, of the Companies Act, 2013, Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and Regulation 24A of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), other applicable laws/ statutory provisions, if any, as amended from time to time, M/s. Nisarg Sharma & Associates, Company Secretaries (C.P. No.: 17088) be and are hereby appointed as Secretarial Auditors of the Company for term of five consecutive years commencing from financial year 2026-27 till financial year 2030-31, at such fees, plus applicable taxes and other out of pocket expenses as may be mutually agreed upon between the Board of Directors of the Company and the Secretarial Auditors.

RESOLVED FURTHER THAT the Board of Directors or any committee thereof be and is hereby authorized to do all such acts, deeds, matters, and things as may be necessary, desirable, or expedient to give effect to the aforesaid resolution."

6. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTIONS TO BE ENTERED INTO BY THE COMPANY WITH R.V. ENTERPRISE FOR THE FY 2026-27

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company during the financial year 2026-27 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the resolution passed by the Members of the Company at the Annual General Meeting ("AGM") held on September 30, 2025, and in accordance with the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/arrangements/transactions or modification(s) thereof, or enhancing the transaction(s) limit (whether individually or in aggregate), with R.V. Enterprise, a related party of the Company, during the financial year 2026-27, as per the details set out in the explanatory statement annexed to this Notice, notwithstanding the fact that the aggregate value of such transaction(s) may exceed the prescribed thresholds as provided under the SEBI Listing Regulations, subject to the condition that the said contract(s)/arrangement(s)/transaction(s) shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to execute all such agreements, documents, instruments and writings as may be deemed necessary or expedient, with the power to alter and vary the terms and conditions of such contracts/arrangements/transactions, and to settle all questions, difficulties or doubts that may arise in this regard."

7. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTIONS TO BE ENTERED INTO BY THE COMPANY WITH PCI COTTEX EXPORT LLP (FORMERLY KNOWN AS PASHUPATI COTTEX EXPORT LLP) FOR THE FY 2026-27

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company during the financial year 2026-27 and pass with or without modification(s) the following resolution(s) as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/ arrangements/transactions or modification(s) thereof, or as new and independent transaction(s) (whether individually or in aggregate), with PCI Cottex Export LLP (Formerly Known as Pashupati Cottex Export LLP), a related party of the Company, during the financial year 2026-27, as per the details set out in the explanatory statement annexed to this Notice, notwithstanding the fact that the aggregate value of such transaction(s) may exceed the prescribed thresholds as provided under the SEBI Listing Regulations, subject to the condition that the said contract(s)/arrangement(s)/transaction(s) shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to execute all such agreements, documents, instruments and writings as may be deemed necessary or expedient, with the power to alter and vary the terms and conditions of such contracts/arrangements/transactions, and to settle all questions, difficulties or doubts that may arise in this regard."

8. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTIONS TO BE ENTERED INTO BY THE COMPANY WITH PASHUPATI TEXSPIN EXPORT LLP FOR THE FY 2026-27

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company during the financial year 2026-27 and pass with or without modification(s) the following resolution(s) as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/ arrangements/transactions or modification(s) thereof, or as new and independent transaction(s) (whether individually or in aggregate), with Pashupati Texspin Export LLP, a related party of the Company, during the financial year 2026-27, as per the details set out in the explanatory statement annexed to this Notice, notwithstanding the fact that the aggregate value of such transaction(s) may exceed the prescribed thresholds as provided under the SEBI Listing Regulations, subject to the condition that the said contract(s)/arrangement(s)/transaction(s) shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to execute all such agreements, documents, instruments and writings as may be deemed necessary or expedient, with the power to alter and vary the terms and conditions of such contracts/arrangements/transactions, and to settle all questions, difficulties or doubts that may arise in this regard."

9. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTION(S) PROPOSED TO BE ENTERED INTO BY PASHUPATI COTYARN LLP SUBSIDIARY OF THE COMPANY WITH PCI COTTEX EXPORT LLP (FORMERLY KNOWN AS PASHUPATI COTTEX EXPORT LLP) DURING THE FINANCIAL YEAR 2026-27

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by a subsidiary of the Company during the financial year 2026-27 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/arrangements/transactions or modification(s) of earlier arrangements/transactions or as new and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), by Pashupati Cotyarn LLP subsidiary of the Company with PCI Cottex Export LLP (Formerly Known as Pashupati Cottex Export LLP), a related party of the Company, during the financial year 2026-27 as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s) may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business.

RESOLVED FURTHER THAT the Board be and is hereby authorized to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/ arrangements/transactions, settle all questions, difficulties or doubts that may arise in this regard."

10. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTIONS TO BE ENTERED INTO BY THE COMPANY WITH PASHUPATI COTYARN LLP FOR THE FY 2027-28

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company during the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/ arrangements/transactions or modification(s) thereof, or as new and independent transaction(s) (whether individually or in aggregate), with Pashupati Cotyarn LLP, a subsidiary of the Company, during the financial year 2027-28, as per the details set out in the explanatory statement annexed to this Notice, notwithstanding the fact that the aggregate value of such transaction(s) may exceed the prescribed thresholds as provided under the SEBI Listing Regulations, subject to the condition that the said contract(s)/arrangement(s)/transaction(s) shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to execute all such agreements, documents, instruments and writings as may be deemed necessary or expedient, with the power to alter and vary the terms and conditions of such contracts/arrangements/transactions, and to settle all questions, difficulties or doubts that may arise in this regard."

11. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTIONS TO BE ENTERED INTO BY THE COMPANY WITH PASHUPATI TEXSPIN EXPORT LLP FOR THE FY 2027-28

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company during the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/ arrangements/transactions or modification(s) thereof, or as new and independent transaction(s) (whether individually or in aggregate), with Pashupati Texspin export LLP, a related party of the Company, during the financial year 2027-28, as per the details set out in the explanatory statement annexed to this Notice, notwithstanding the fact that the aggregate value of such transaction(s) may exceed the prescribed thresholds as provided under the SEBI Listing Regulations, subject to the condition that the said contract(s)/arrangement(s)/transaction(s) shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to execute all such agreements, documents, instruments and writings as may be deemed necessary or expedient, with the power to alter and vary the terms and conditions of such contracts/arrangements/transactions, and to settle all questions, difficulties or doubts that may arise in this regard."

12. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTIONS TO BE ENTERED INTO BY THE COMPANY WITH R.V. ENTERPRISE FOR THE FY 2027-28

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company during the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/ arrangements/transactions or modification(s) thereof, or as new and independent transaction(s) (whether individually or in aggregate), with R.V. Enterprise, a related party of the Company, during the financial year 2027-28, as per the details set out in the explanatory statement annexed to this Notice, notwithstanding the fact that the aggregate value of such transaction(s) may exceed the prescribed thresholds as provided under the SEBI Listing Regulations, subject to the condition that the said contract(s)/arrangement(s)/transaction(s) shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to execute all such agreements, documents, instruments and writings as may be deemed necessary or expedient, with the power to alter and vary the terms and conditions of such contracts/arrangements/transactions, and to settle all questions, difficulties or doubts that may arise in this regard."

13. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTIONS TO BE ENTERED INTO BY THE COMPANY WITH PASHUPATI COTTON INDUSTRIES FOR THE FY 2027-28

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company during the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/ arrangements/transactions or modification(s) thereof, or as new and independent transaction(s) (whether individually or in aggregate), with Pashupati Cotton Industries , a related party of the Company, during the financial year 2027-28, as per the details set out in the explanatory statement annexed to this Notice, notwithstanding the fact that the aggregate value of such transaction(s) may exceed the prescribed thresholds as provided under the SEBI Listing Regulations, subject to the condition that the said contract(s)/arrangement(s)/transaction(s) shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to execute all such agreements, documents, instruments and writings as may be deemed necessary or expedient, with the power to alter and vary the terms and conditions of such contracts/arrangements/transactions, and to settle all questions, difficulties or doubts that may arise in this regard."

14. TO APPROVE THE MATERIAL RELATED PARTY TRANSACTIONS TO BE ENTERED INTO BY THE COMPANY WITH PCI COTTEX EXPORT LLP (FORMERLY KNOWN AS PASHUPATI COTTEX EXPORT LLP) FOR THE FY 2027-28

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by the Company during the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/ arrangements/transactions or modification(s) thereof, or as new and independent transaction(s) (whether individually or in aggregate), with PCI Cottex Export LLP (Formerly Known as Pashupati Cottex Export LLP), a related party of the Company, during the financial year 2027-28, as per the details set out in the explanatory statement annexed to this Notice, notwithstanding the fact that the aggregate value of such transaction(s) may exceed the prescribed thresholds as provided under the SEBI Listing Regulations, subject to the condition that the said contract(s)/arrangement(s)/transaction(s) shall be carried out on an arm's length basis and in the ordinary course of business of the Company.

RESOLVED FURTHER THAT the Board be and is hereby authorised to execute all such agreements, documents, instruments and writings as may be deemed necessary or expedient, with the power to alter and vary the terms and conditions of such contracts/arrangements/transactions, and to settle all questions, difficulties or doubts that may arise in this regard."

15. **TO APPROVE THE MATERIAL RELATED PARTY TRANSACTION(S) PROPOSED TO BE ENTERED INTO BY PASHUPATI COTYARN LLP SUBSIDIARY OF THE COMPANY WITH PCI COTTEX EXPORT LLP (FORMERLY KNOWN AS PASHUPATI COTTEX EXPORT LLP) DURING THE FINANCIAL YEAR 2027-28**

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by a subsidiary of the Company during the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/arrangements/transactions or modification(s) of earlier arrangements/transactions or as new and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), by Pashupati Cotyarn LLP subsidiary of the Company with PCI Cottex Export LLP (Formerly Known as Pashupati Cottex Export LLP), a related party of the Company, during the financial year 2027-28 as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s) may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business.

RESOLVED FURTHER THAT the Board be and is hereby authorized to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/ arrangements/transactions, settle all questions, difficulties or doubts that may arise in this regard."

16. **TO APPROVE THE MATERIAL RELATED PARTY TRANSACTION(S) PROPOSED TO BE ENTERED INTO BY PASHUPATI COTYARN LLP SUBSIDIARY OF THE COMPANY WITH PASHUPATI TEXSPIN EXPORT LLP DURING THE FINANCIAL YEAR 2027-28**

To consider and, if thought fit, approve the material related party transaction(s) proposed to be entered into by a subsidiary of the Company during the financial year 2027-28 and to pass, with or without modification(s), the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of section 188 of the Companies Act, 2013 read with the rules framed thereunder (including any statutory amendment(s) or re-enactment(s) thereof, for the time being in force, if any), and in terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the consent of the Members of the Company be and is hereby accorded to the Board of Directors of the Company ("Board"), for entering into and/or carrying out and/or continuing with existing contracts/arrangements/transactions or modification(s) of earlier arrangements/transactions or as fresh and independent transaction(s) or otherwise (whether individually or series of transaction(s) taken together or otherwise), by Pashupati Cotyarn LLP subsidiary of the Company with Pashupati Texspin Export LLP, a related party of the Company, during the financial year 2027-28 as per the details set out in the explanatory statement annexed to this notice, notwithstanding the fact that the aggregate value of all these transaction(s) may exceed the prescribed thresholds as per provisions of the SEBI Listing Regulations as applicable from time to time, provided, however, that the said contract(s)/ arrangement(s)/transaction(s) shall be carried out at an arm's length basis and in the ordinary course of business.

RESOLVED FURTHER THAT the Board be and is hereby authorized to execute all such agreements, documents, instruments and writings as deemed necessary, with power to alter and vary the terms and conditions of such contracts/ arrangements/transactions, settle all questions, difficulties or doubts that may arise in this regard."

By Order of the Board of Directors
For, **Pashupati Cotspin Limited**

SD/-
Saurin Jagadishbhai Parikh
Chairman & Managing Director
DIN: 02136530

Date: 03/09/2026
Place: Kadi

NOTES

1. A statement pursuant to Section 102(1) of the Companies Act, 2013 ("the Act") relating to the Special Business to be transacted at the Annual General Meeting ("AGM"/ "Meeting") is annexed hereto.

2. A Member entitled to attend and vote at the Meeting is entitled to appoint a proxy to attend and vote instead of himself and the proxy need not be a Member of the Company. The instrument appointing the proxy should, however, be deposited at the Registered Office of the Company not less than forty-eight hours before the commencement of the Meeting.

   A person can act as a proxy on behalf of Members not exceeding fifty and holding in aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A Member holding more than ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy for another person or Member. The proxy holder shall prove his identity at the time of attending the Meeting.

3. Attendance slip, proxy form and the route map of the venue of the Meeting are annexed hereto.

4. In terms of the provisions of Section 152 of the Act, Mr. Tushar Trivedi (DIN: 06438707), retires by rotation as Director at this Meeting. Mr. Tushar Trivedi and his relatives shall be deemed to be interested to the extent of their shareholding in the Ordinary Resolution set out at Item No.3 of the Notice with regard to his re-appointment. Save and except above, none of the Directors / Key Managerial Personnel of the Company / their relatives are, in anyway, concerned or interested, financially or otherwise, in the Ordinary Business set out at Item No. 3 of the Notice.

5. A detailed profile of Mr. Tushar Trivedi (DIN: 06438707) along with additional information required under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and Secretarial Standard on General Meetings is provided separately by way of an Annexure to Notice.

6. In compliance with the Ministry of Corporate Affairs ("MCA") Circulars and SEBI Circulars, Notice of the AGM along with the Annual Report 2025-26 is being sent only through electronic mode to those Members whose e-mail address is registered with the Company/Depository Participants (DPs). Members may note that the Notice and Annual Report will also be available on the Company's website at www.pashupaticotspin.com. The Notice can also be accessed from websites of the Stock Exchanges i.e., National Stock Exchange of India Limited and BSE Limited at www.nseindia.com and www.bseindia.com respectively.

   The AGM Notice is also available on the website of NSDL (agency for providing the Remote E-voting facility) i.e.www.evoting.nsdl.com.

   Further, in accordance with Regulation 36(1)(b) of the SEBI Listing Regulations the letter is being sent to those members who have not registered their email address(es) either with the Company or with any Depository or RTA of the Company to intimate that the Annual report of the company for the financial year 2025-26 are available at https://pashupaticotspin.com/reg46-12-financial-information.html

7. For receiving all communication (including Annual Report) from the Company electronically:

I. Members holding the shares in dematerialized mode are requested to register/ update their e-mail address with the relevant Depository Participant.

8. Institutional/ Corporate Members (i.e. other than Individuals, HUFs, NRIs, etc.) intending to send their authorized representative(s) to attend the Meeting are required to send legible scanned certified true copy (in PDF Format) of the Board Resolution / Power of Attorney/Authority Letter, etc., together with attested csnisargsharma@gmail.com with a copy marked to evoting@nsdl.co.in. Such authorization shall contain necessary authority in favor of its authorized representative(s).

9. Members / Proxies / Authorized Representatives are requested to bring to the Meeting necessary details of their shareholding, attendance slip(s) and copy(ies) of Annual Report.

10. In case of joint holders, the Member whose name appears as first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.

11. Members of the Company under the category of 'Institutional Investors' are encouraged to attend and vote at the AGM.

12. The Register of Directors and Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts or Arrangements in which the Directors are interested, maintained under Section 189 of the Act and other documents as referred in the Notice are available for inspection by the Members at the Registered Office of the Company during business hours on all working days except Saturdays, Sundays and National Holidays up to the date of the AGM.

13. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the Depositories as on the Cut-off Date i.e. Wednesday, 23rd September, 2026 only shall be entitled to avail the facility of remote e-voting. A person, who is not a member as on the Cut-off Date, should treat the Notice for information purpose only.

14. MCA has notified provisions relating to unpaid /unclaimed dividend under Sections 124 and 125 of the Act and Investor Education and Protection Fund (Accounting, Audit, Transfer and Refund) Rules, 2016("IEPF Rules"). As per these Rules, dividends which are not encashed / claimed by the Member for a period of seven consecutive years shall be transferred to the Investor Education and Protection Fund ("IEPF") Authority. The IEPF Rules also mandate the companies to transfer the shares of Members whose dividends remain unpaid / unclaimed for a period of seven consecutive years to the demat account of IEPF Authority.

15. Members are requested to address all correspondences, including shareholding related documents and dividend matters to the Company's RTA.

16. Members are requested to intimate changes, if any, pertaining to their name, postal address, e-mail address, telephone/mobile numbers, PAN, registering of nomination and power of attorney, Bank Mandate details such as name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DP in case the shares are held in electronic form, and to the RTA in case the shares are held in physical form.

   To prevent fraudulent transactions, Members are advised to exercise due diligence and notify the Company of any change in address or demise of any Member as soon as possible. Members are also advised to not leave their demat account(s) dormant for long. Periodic statement of holdings should be obtained from the concerned DP and holdings should be verified from time to time.

17. As per the provisions of Section 72 of the Act, the facility for making nomination is available for the Members in respect of the shares held by them. The members, who are desirous of availing this facility, may kindly write to Company's R & T Agent for nominating form by quoting their folio number.

18. Non-Resident Indian Members are requested to inform the Company / MUFG Intime respective DPs (if shareholding is in demat mode), immediately of:

   I. Change in their residential status on return to India for permanent settlement; and

II. Particulars of their bank account maintained in India with account type, account number, name and address of the bank with pin code number, if not furnished earlier.

19. 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 Wednesday, 23rd September, 2026 by sending e-mail on cs@pashupaticotspin.com.The same will be replied by the Company suitably.

20. (A) PROCEDURE FOR REMOTE E-VOTING:

I. Pursuant to the provisions of Section 108 and other applicable provisions of the Act read with the Rules made thereunder and Regulation 44 of Listing Regulations, as amended, read with circular dated 9th December, 2020 of SEBI on e-voting Facility provided by Listed Entities, the Company is providing e-voting facility of National Securities Depository Limited (**"NSDL"**) to its Members to exercise their right to vote on the resolutions proposed to be passed at AGM by electronic means(**"remote e-voting"**).

II. The remote e-voting facility will be available during the following period:

- **Commencement of e-voting:** 09:00 a.m. (IST) on Sunday, 27th September, 2026
- **End of e-voting:** 05:00 p.m. (IST) on Tuesday, 29th September, 2026.

The remote e-voting will not be allowed beyond the aforesaid date and time and the remote e-voting module shall be forthwith disabled by NSDL upon expiry of the aforesaid period.

The voting right of Members shall be in proportion to their share in the paid-up equity share capital of the Company as on the cut-off date, being Wednesday, 23rd September, 2026.

III. The Board of Directors has appointed CS Nisarg sharma, proprietor of M/s Nisarg sharma & Associates Company Secretary in Practice, (Membership No. FCS: F14061 and COP: 17088) to act as the Scrutinizer for conducting the remote e-voting process as well as the e-voting system on the date of the AGM, in a fair and transparent manner and they have communicated their willingness to be appointed and will be available for the said purpose.

IV. The manner of voting by Individual Members holding shares of the Company in demat mode, Members other than individuals holding shares of the Company in demat mode, and Members who have not registered their e-mail address, is explained in the instructions given herein below.

(B) INFORMATION AND INSTRUCTIONS RELATINGTO E-VOTING:

How do I vote electronically using NSDL e-Voting system?

The way to vote electronically on NSDL e-Voting system consists of "Two Steps" which are mentioned below:

Step 1: Access to NSDL e-Voting system

A) Login method for e-Voting for Individual shareholders holding securities in demat mode

In terms of SEBI circular dated December 9, 2020 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.

Login method for Individual shareholders holding securities in demat mode is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in demat mode with NSDL.	1. 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period

Type of shareholders	Login Method
	2. Existing **IDeAS** user can visit the e-Services website of NSDL Viz. https://eservices.nsdl.com either on a Personal Computer or on a mobile. On the e-Services home page click on the "**Beneficial Owner"** icon under **"Login"** which is available under **'IDeAS'** section , this will prompt you to enter your existing User ID and Password. After successful authentication, you will be able to see e-Voting services under Value added 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 i.e. NSDL** and you will be re-directed to e-Voting website of NSDL for casting your vote during the remote e-Voting period If you are 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 i.e. NSDL** and you will be redirected to e-Voting website of NSDL for casting your vote during the remote e-Voting period. 4. Shareholders/Members can also download NSDL Mobile App "**NSDL Speede**" facility by scanning the QR code mentioned below for seamless voting experience. **NSDL Mobile App is available on** App Store Google Play
Individual Shareholders holding securities in demat mode with CDSL	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 Easi /Easiest are requested to visit CDSL website www.cdslindia.com and click on login icon & New System Myeasi Tab and then user your existing my easi username & password. 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. 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 & New System Myeasi 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.

Type of shareholders	Login Method
Individual Shareholders (holding securities in demat mode) login through their depository participants	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. upon logging in, you will be able to see e-Voting option. 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 i.e. NSDL and you will be redirected to e-Voting website of NSDL 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. NSDL and CDSL.

Login type	Helpdesk details
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
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

B) Login Method for e-Voting for shareholders other than Individual shareholders holding securities in demat mode and shareholders holding securities in physical mode.

How to Log-in to NSDL e-Voting website?

1. 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.

2. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/ Member' section.

3. A new screen will open. You will have to enter your User ID, your Password/OTP and a Verification Code as shown on the screen.

   Alternatively, if you are registered for NSDL eservices i.e. IDEAS, you can log-in at https://eservices.nsdl.com/ with your existing IDEAS login. Once you log-in to NSDL eservices after using your log-in credentials, click on e-Voting and you can proceed to Step 2 i.e. Cast your vote electronically.

4. Your User ID details are given below :

Manner of holding shares i.e. Demat (NSDL or CDSL) or Physical	Your User ID is:
a) For Members who hold shares in demat account with NSDL.	8 Character DP ID followed by 8 Digit Client ID For example if your DP ID is IN300*** and Client ID is 12****** then your user ID is IN300***12******.
b) For Members who hold shares in demat account with CDSL.	16 Digit Beneficiary ID For example if your Beneficiary ID is 12************** then your user ID is 12**************
c) For Members holding shares in Physical Form.	EVEN Number followed by Folio Number registered with the company For example if folio number is 001*** and EVEN is 101456 then user ID is 101456001***

5. Password details for shareholders other than Individual shareholders are given below:

   a) If you are already registered for e-Voting, then you can user your existing password to login and cast your vote.

   b) If you are using NSDL e-Voting system for the first time, you will need to retrieve the 'initial password' which was communicated to you. Once you retrieve your 'initial password', you need to enter the 'initial password' and the system will force you to change your password.

c) How to retrieve your 'initial password'?

(i) If your email ID is registered in your demat account or with the company, your 'initial password' is communicated to you on your email ID. Trace the email sent to you from NSDL from your mailbox. Open the email and open the attachment i.e. a .pdf file. Open the .pdf file. The password to open the .pdf file is your 8 digit client ID for NSDL account, last 8 digits of client ID for CDSL account or folio number for shares held in physical form. The .pdf file contains your 'User ID' and your 'initial password'.

(ii) If your email ID is not registered, please follow steps mentioned below in process for those shareholders whose email ids are not registered.

6. If you are unable to retrieve or have not received the "Initial password" or have forgotten your password:

a) Click on "Forgot User Details/Password?"(If you are holding shares in your demat account with NSDL or CDSL) option available on www.evoting.nsdl.com.

b) Physical User Reset Password?" (If you are holding shares in physical mode) option available on www.evoting.nsdl.com.

c) If you are still unable to get the password by aforesaid two options, you can send a request at evoting@nsdl.com mentioning your demat account number/folio number, your PAN, your name and your registered address etc.

d) Members can also use the OTP (One Time Password) based login for casting the votes on the e-Voting system of NSDL.

7. After entering your password, tick on Agree to "Terms and Conditions" by selecting on the check box.

8. Now, you will have to click on "Login" button.

9. After you click on the "Login" button, Home page of e-Voting will open.

Step 2: Cast your vote electronically on NSDL e-Voting system.

How to cast your vote electronically on NSDL e-Voting system?

1. After successful login at Step 1, you will be able to see all the companies "EVEN" in which you are holding shares and whose voting cycle is in active status.

2. Select "EVEN" of company for which you wish to cast your vote during the remote e-Voting period.

3. Now you are ready for e-Voting as the Voting page opens.

4. Cast your vote by selecting appropriate options i.e. assent or dissent, verify/modify the number of shares for which you wish to cast your vote and click on "Submit" and also "Confirm" when prompted.

5. Upon confirmation, the message "Vote cast successfully" will be displayed.

6. You can also take the printout of the votes cast by you by clicking on the print option on the confirmation page.

7. Once you confirm your vote on the resolution, you will not be allowed to modify your vote.

General Guidelines for shareholders

1. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) are required to send scanned copy (PDF/JPG Format) of the relevant Board Resolution/ Authority letter etc. with attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by e-mail to csnisargsharma@gmail.com with a copy marked to evoting@nsdl.com. Institutional shareholders (i.e. other than individuals, HUF, NRI etc.) can also upload their Board Resolution / Power of Attorney / Authority Letter etc. by clicking on **"Upload Board Resolution / Authority Letter"** displayed under **"e-Voting"** tab in their login.

2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the "Forgot User Details/Password?" or "Physical User Reset Password?" option available on www.evoting.nsdl.com to reset the password.

3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of www.evoting.nsdl.com or call on : 022–4886 7000 or send a request to Ms. Pallavi Matre at evoting@nsdl.com

Process for those shareholders whose email ids are not registered with the depositories for procuring user id and password and registration of e mail ids for e-voting for the resolutions set out in this notice:

1. In case shares are held in physical mode please provide 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 mumbai@in.mpms.mufg.com

2. In case shares are held in demat mode, please provide DPID-CLID (16 digit DPID + CLID or 16 digit beneficiary ID), Name, client master or copy of Consolidated Account

statement, PAN (self-attested scanned copy of PAN card), AADHAR (self-attested scanned copy of Aadhar Card) to RTA at mumbai@in.mpms.mufg.com. If you are an Individual shareholder holding securities in demat mode, you are requested to refer to the login method explained at **step 1 (A**) i.e. **Login method for e-Voting for Individual shareholders holding securities in demat mode**.

3. Alternatively, shareholder/members may send a request to evoting@nsdl.com for procuring user id and password for e-voting by providing above mentioned documents.

4. In terms of SEBI circular dated December 9, 2020 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 required to update their mobile number and email ID correctly in their demat account in order to access e-Voting facility.

21. The facility for ballot / polling paper shall be made available at the AGM and the Members attending AGM who have not cast their vote by remote e-voting shall be able to vote at the AGM through ballot / polling paper.

22. Members who have voted through remote e-voting will be eligible to attend the AGM. However, they will not be eligible to vote at the AGM.

23. Any person, who acquires the shares of the Company and becomes Member of the Company after dispatch of the Notice and holding the shares as of the cut-off date i.e. 23rd September, 2026 may obtain the login ID and password by sending a request at evoting@nsdl.co.in.

24. A person, whose name is recorded in the Register of Members or in the Register of Beneficial Owners maintained by the depositories as on the cut-off date only shall be entitled to avail the facility of remote e-voting as well as voting at the AGM through ballot paper.

25. The Scrutinizer shall after the conclusion of voting at the AGM, first scrutinize the votes cast at the Meeting and thereafter unblock the votes cast through remote e-voting in the presence of at least two witnesses not in the employment of the Company and shall make and submit, a consolidated scrutinizer's report of the total votes cast in favour or against, if any, to the Chairman or a person authorized in writing, who shall countersign the same and declare the result of the voting forthwith.

26. The Results of voting shall be declared within two working days of the conclusion of the AGM of the Company and subject to receipt of requisite number of votes, the Resolutions proposed in this Notice shall be deemed to have been passed on the date of the Meeting, i.e., 30th September 2026.

27. The Results declared along with the consolidated scrutinizer's report will be available on Company's website at www.pashupaticotspin.com.The results shall simultaneously be communicated to National Stock Exchange of India Limited and BSE Limited.

28. The Register of Members and Share Transfer Books of the Company will remain closed from Thursday 24th September, 2026 to Wednesday 30th September, 2026 (both days inclusive). For the purpose of determining the shareholders eligible for dividend, if any, declared by the shareholders of the Company at the Annual General Meeting and for the purpose of 09th Annual General Meeting.

29. The Final Dividend, subject to approval of Members at the Annual General Meeting on 30th September, 2026, will be paid to the Members whose names appear in the Register of Members, as on the date of Book Closure/Record Date of the Company and for that the Register of Members and Share Transfer Books of the Company will remain closed from Thursday 24th September, 2026 to Wednesday 30th September, 2026 (both days inclusive).

By Order of the Board of Directors
For, **Pashupati Cotspin Limited**

SD/-
Saurin Jagadishbhai Parikh
Chairman & Managing Director
DIN: 02136530

Date: 03/09/2026
Place: Kadi

CONTACT DETAILS

Company: Pashupati Cotspin Limited

Registered Office: Land Survey No. 919/1, 919/2, Balasar, Kadi Detroj Road, Kadi, Mahesana – 382715, Gujarat, India

Corporate Office: D–707, Ganesh Meridian, Opp. Gujarat High Court, S.G. Highway, Ahmedabad – 380060, Gujarat, India

Phone: +91 9099977560

CIN: L17309GJ2017PLC098117

E-mail: cs@pashupaticotspin.com

Website: www.pashupaticotspin.com

Registrar and Transfer Agent: MUFG Intime India Private Limited (formerly Link Intime India Private Limited)

Regd. Office: C-101, Embassy 247, LBS. Marg, Vikhroli (West), MUMBAI – 400083

E-mail: mumbai@in.mpms.mufg.com

Tele No.: 022–4918 6000

Website: www.in.mpms.mufg.com

SEBI Registration Number: INR000004058

E-Voting Agency: National Securities Depository Limited (NSDL)

E-mail: evoting@nsdl.co.in

Phone: 022–4886 7000

Scrutinizer: CS Nisarg Sharma, Proprietor of M/S Nisarg Sharma & Associates

E-mail: csnisargsharma@gmail.com

EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013 AND / OR REGULATION 36(3) OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

Item No. 4

The Board, at its meeting held on May 29, 2026 based on recommendation of the Audit Committee, has unanimously approved the appointment and remuneration of M/s Ashish Bhavsar & Associates, Cost Accountants, Ahmedabad as the Cost Auditors to conduct the audit of the cost records of the Company for the financial year ending 31st March, 2027 at a remuneration of ₹45,000 (Rupees forty five thousand only) plus applicable taxes and out of pocket expenses.

In accordance with the provisions of Section 148(3) of the Act read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable to the Cost Auditors has to be ratified by the members of the Company. Accordingly, consent of the members is sought for passing an Ordinary Resolution as set out at Item No. 4 of the Notice for ratification of the remuneration payable to the Cost Auditors for the financial year ending 31st March, 2027.

None of the Directors or any key managerial personnel or any relative of any of the Directors of the Company or the relatives of any key managerial personnel is, in anyway, concerned or interested (financially or otherwise) in the above resolution.

The Board of Directors recommends the Ordinary Resolution set out in Item No. 4 for approval by the Members.

Item No. 5

Pursuant to the provisions of Section 204 of the Companies Act, 2013 ("the Act") read with Rule 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, and Regulation 24A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), as amended from time to time, the Company is required to appoint a Secretarial Auditor in accordance with the applicable provisions of law.

Subsequent to the closure of the financial year ended March 31, 2026, M/s. SJV & Associates, Practising Company Secretaries, expressed their unwillingness to continue as the Secretarial Auditors of the Company for the financial year 2025-26 and onwards, owing to the non-renewal of the Peer Review Certificate of the firm. Accordingly, M/s. SJV & Associates tendered their resignation with effect from August 14, 2026. The Board of Directors duly accepted, noted and took on record the said resignation at its meeting held on August 14, 2026.

Consequent upon the resignation of M/s. SJV & Associates and the resultant casual vacancy in the office of the Secretarial Auditors, the Board of Directors, based on the recommendation of the Audit Committee, appointed M/s. Nisarg Sharma & Associates, Practising Company Secretaries, to conduct the Secretarial Audit of the Company for the financial year 2025-26, in accordance with the applicable provisions of law.

Further, based on the recommendation of the Audit Committee and after considering various factors, including the industry experience and expertise of the firm, competency and efficiency of the audit team, independence and other relevant considerations, the Board of Directors, at its meeting held on September 4, 2026, approved the appointment of M/s. Nisarg Sharma & Associates, Practising Company Secretaries, a peer-reviewed sole proprietorship firm (C.P. No. 17088), as the Secretarial Auditors of the Company for a term of five consecutive years commencing from the financial year 2026-27 up to the financial year 2030-31, subject to the approval of the Members.

M/s. Nisarg Sharma & Associates is a peer-reviewed firm of Practising Company Secretaries providing professional services in the areas of corporate laws, securities laws, secretarial audit, corporate governance and allied compliance and advisory matters. The firm holds Peer Review Certificate No. 3941/2023 issued by the Institute of Company Secretaries of India.

M/s. Nisarg Sharma & Associates has confirmed that the firm is not disqualified and is eligible to be appointed as the Secretarial Auditors of the Company in terms of Regulation 24A of the SEBI Listing Regulations. The firm has also confirmed that the services proposed to be rendered by it as Secretarial Auditors are within the purview of Regulation 24A of the SEBI Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024.

The proposed remuneration for conducting the Secretarial Audit for the financial year 2026-27 shall be ₹50,000/- (Rupees Fifty Thousand only) plus applicable taxes and reimbursement of actual out-of-pocket expenses. For the subsequent financial year(s) during their term, the remuneration shall be such as may be mutually agreed upon between the Board of Directors of the Company and M/s. Nisarg Sharma & Associates.

In addition to the Secretarial Audit, M/s. Nisarg Sharma & Associates may provide such other professional services, including certifications and other professional work, as may be approved by the Board of Directors from time to time, in accordance with the applicable laws and regulations.

The Board of Directors is of the opinion that the appointment of M/s. Nisarg Sharma & Associates as the Secretarial Auditors of the Company for a term of five consecutive years is in the best interest of the Company.

None of the Directors and/or Key Managerial Personnel of the Company and/or their relatives are concerned or interested, financially or otherwise, in the resolution set out at Item No. 5 of the Notice.

The Board of Directors recommends the Ordinary Resolution as set out at Item No. 5 of the Notice for approval of the Members.

Item No. 6 to 8:

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to Regulation 23 of the SEBI Listing Regulations, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies) exceed(s) the materiality threshold as per SEBI Listing Regulation.

During the financial year 2025-26, the Members of the Company, at the Annual General Meeting ("AGM") held on September 30, 2025, had accorded their approval for entering into certain related party transactions with the related parties of the Company. During the financial year 2026-27, the Company and few of its subsidiary(ies), related parties propose to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), is expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements/transactions, including any modification(s) thereof and/or enhancement of the transaction limit(s), proposed to be undertaken by the Company and the parties mentioned below. All the said transactions shall be in the ordinary course of business and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management as required by the law, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business and are in accordance with the Related Party Policy of the Company.

The Board of Directors recommend the said resolutions, as set out in item no. 6 to 8 of this Notice, for your approval. The Members may note that in terms of the provisions of the SEBI 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 the said resolutions.

Mr. Saurin Jagadishbhai Parikh, Mr. Tushar Rameshchandra Trivedi and Mr. Dakshesh Jayantilal Patel and their relatives are deemed to be concerned or interested in these resolutions.

None of the other Directors, Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested, financially or otherwise, in the proposed resolutions, as set out in Item nos. 6 to 8 of this Notice.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular

bearing reference no. SEBI/HO/CFD/CFD PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD- 2/P/CIR/2025/93 dated June 26, 2025, as per revised RPT Industry Standards is given hereinbelow and in **Annexure A.**

Item No. 9:

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to Regulation 23 of the SEBI Listing Regulations, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies) exceed(s) the materiality threshold as per SEBI Listing Regulation.

During the financial year 2026-27, the Company and one of its subsidiaries, propose to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), is expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company and the subsidiaries mentioned below. All the said transactions shall be in the ordinary course of business and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management as required by the law, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business and are in accordance with the Related Party Policy of the Company.

The Board of Directors recommend the said resolutions, as set out in item no. 9 of this Notice, for your approval. The Members may note that in terms of the provisions of the SEBI 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 the said resolutions.

Mr. Saurin Jagdish Bhai Parikh, Mr. Tushar Rameshchandra Trivedi and Mr. Dakshesh Jayantilal Patel and their relatives are deemed to be concerned or interested in these resolutions.

None of the other Directors, Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested, financially or otherwise, in the proposed resolutions, as set out in Item nos. 9 of this Notice.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD- 2/P/CIR/2025/93 dated June 26, 2025, as per revised RPT Industry Standards is given hereinbelow and in **Annexure B.**

Item No. 10 to 14:

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to Regulation 23 of the SEBI Listing Regulations, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies) exceed(s) the materiality threshold as per SEBI Listing Regulation.

During the financial year 2027-28, the Company and few of its subsidiary(ies) propose to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), is expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company and the subsidiaries mentioned below. All the said transactions shall be in the ordinary course of business and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management as required by the law, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business and are in accordance with the Related Party Policy of the Company.

The Board of Directors recommend the said resolutions, as set out in item no. 10 to 14 of this Notice, for your approval. The Members may note that in terms of the provisions of the SEBI 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 the said resolutions.

Mr. Saurin Jagadish Bhai Parikh, Mr. Tushar Rameshchandra Trivedi and Mr. Dakshesh Jayantilal Patel and their relatives are deemed to be concerned or interested in these resolutions. None of the other Directors, Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested, financially or otherwise, in the proposed resolutions, as set out in Item no. 10 to 14 of this Notice.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-Pod- 2/P/CIR/2025/93 dated June 26, 2025, as per revised RPT Industry Standards is given hereinbelow and in **Annexure C**.

Item No. 15 and 16:

The provisions of the SEBI Listing Regulations, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Sixth Amendment) Regulations, 2021, effective April 1, 2022, mandates prior approval of members by means of an ordinary resolution for all material related party transactions and subsequent material modifications as defined by the audit committee, even if such transactions are in the ordinary course of business of the concerned company and at an arm's length basis.

Pursuant to Regulation 23 of the SEBI Listing Regulations, a transaction with a related party shall be considered as material if the transaction(s) to be entered into, either individually or taken together with previous transactions during a financial year, whether directly and/ or through its subsidiary(ies) exceed(s) the materiality threshold as per SEBI Listing Regulation.

During the financial year 2027-28, the Company and one of its subsidiaries, propose to enter into certain related party transaction(s) as mentioned below, on mutually agreed terms and conditions, and the aggregate of such transaction(s), is expected to cross the applicable materiality thresholds as mentioned above. Accordingly, as per the SEBI Listing Regulations, prior approval of the Members is being sought for all such arrangements / transactions proposed to be undertaken by the Company and the subsidiaries mentioned below. All the said transactions shall be in the ordinary course of business and on an arm's length basis.

The Audit Committee has, on the basis of relevant details provided by the management as required by the law, reviewed and approved the said transaction(s), subject to approval of the Members, while noting that such transaction shall be on arms' length basis and in the ordinary course of business and are in accordance with the Related Party Policy of the Company.

The Board of Directors recommend the said resolutions, as set out in item no. 15 and 16 of this Notice, for your approval. The Members may note that in terms of the provisions of the SEBI 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 the said resolutions.

Mr. Saurin Jagdish Bhai Parikh, Mr. Tushar Rameshchandra Trivedi and Mr. Dakshesh Jayantilal Patel and their relatives are deemed to be concerned or interested in these resolutions.

None of the other Directors, Key Managerial Personnel of the Company and their relatives, is in any way, concerned or interested, financially or otherwise, in the proposed resolutions, as set out in Item nos. 15 and 16 of this Notice.

The details as required under Regulation 23 of the SEBI Listing Regulations read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD PoD-2/P/CIR/2025/135 dated October 13, 2025 and read with SEBI Circular bearing reference no. SEBI/HO/CFD/CFD-PoD- 2/P/CIR/2025/93 dated June 26, 2025, as per revised RPT Industry Standards is given hereinbelow and in **Annexure D.**

Minimum Information to be provided to the shareholders for approval of Material RPTs:

Sr. No	Particulars	Disclosure
a)	A summary of the information provided by the management of the listed entity to the audit committee as specified in RPT Industry standard	Refer Annexure A for Item No. 6 to 8 Refer Annexure B for Item No. 9 Refer Annexure C for Item No. 10 to 14 Refer Annexure D for Item No. 15 and 16
b)	Justification as to why the proposed transaction is in the interest of the listed entity, basis for determination of price and other material terms and conditions of RPT	
c)	Disclose the fact that the Audit Committee has reviewed the certificates provided by the CEO/ Managing Director/ Whole Time Director/ Manager and CFO of the Listed Entity as required under the RPT Industry Standards	The Audit Committee has reviewed the certificate issued by the Managing Director and CFO of the Company, as required under the RPT Industry Standards.
d)	Disclosure that the material RPT or any material modification thereto, has been approved by the Audit Committee and the Board of Directors recommends the proposed transaction to the shareholders for approval.	The material RPT has been approved by the Audit Committee, and the Board recommend the proposed transaction(s) to the shareholders for approval.
e)	Provide web-link and QR Code, through which shareholders can access the valuation report or other reports of external party, if any, considered by Audit Committee while approving the RPT.	Not Applicable
f)	The Audit Committee and Board of Directors, while providing information to the shareholders, can approve redaction of commercial secrets and such other information that would affect competitive position of listed entity and affirm that, in its assessment, the redacted disclosures still provide all the necessary information to the public shareholders for informed decision making.	Not Applicable
g)	Any other information that may be relevant	All relevant / important information forms part of this statement setting out material facts pursuant to Section 102 of the Companies Act

ANNEXURE-A

Sr. No.	Particulars	Information provided by the management		
		Resolution Nos.		
		6	7	8
		R.V. Enterprise	PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)	Pashupati Texspin Export LLP
A.	**Minimum information of the proposed RPT, applicable to all RPTs**			
A1	**Basic Details of Related Party Transaction**			
1.	Name of the Related Party	R.V. Enterprise	PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)	Pashupati Texspin Export LLP
2.	Country of incorporation of the related party	India	India	India
3.	Nature of business of the related party	Trading of Kapas, Cotton Bales and Cotton Yarn	Domestic and Export of Cotton Bales and Cotton Yarn and grey cloth	Manufacturing of Grey cloth along with export of Cotton Bales & Yarn
A2	**Relationship and ownership of the related party**			
1.	Relationship between the listed entity and the related party–including nature of its concern (financial or otherwise)	The Proprietor of the Firm is a relative of Mr. Saurin Jagdishbhai Parikh, Managing Director of Company.	Mr. Saurin Parikh, Managing Director, and M/s. Pashupati Texspin Export LLP through its Authorised Representative, Mr. Tushar Trivedi, are Partners as well as Designated Partners in the said LLP.	Mr. Saurin Parikh, Managing Director, Mr. Dakshesh Patel, Non-Executive Director, Mr. Tushar Trivedi, Whole-time Director, and M/s. Pashupati Cotspin Limited through its Authorised Representative, Mr. Mitesh Parikh, are also Partners in the said LLP. Further, Mr. Saurin Parikh and Mr. Tushar Trivedi are Partners as well as Designated Partners in the said LLP. Additionally, relatives of Mr. Saurin Parikh, Managing Director, Mr. Dakshesh Patel, Non-Executive Director and Mr. Tushar Trivedi, Whole-time Director are also Partners in the said LLP.
a)	Shareholding of the listed entity whether direct or indirect, in the related party.	NIL	NIL	10%
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	Sole Proprietorship Capital Contribution: NIL	NA	NA
c)	Shareholding of the related party, whether direct or indirect, in the listed entity	NIL	NIL	2.11%

Sr. No.	Particulars	Information provided by the management		
		Resolution Nos.		
		6	7	8
		R.V. Enterprise	**PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)**	**Pashupati Texspin Export LLP**
A3	**Details of previous transactions with the related party**			
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year	₹191.96 Cr for Sale and ₹173.63 Cr for Purchase	₹11.04 Cr for Sale and ₹NIL for Purchase	₹86.04 Cr for Sale and ₹0.0988 Cr for Purchase
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	₹27.85 Cr for Sale and ₹30.95 Cr for Purchase	₹29.86 Cr for Sale and ₹NIL for Purchase	₹7.43 Cr for Sale and ₹NIL for Purchase
3.	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 during the last financial year.	NA	NA	NA
A4	**Amount of the proposed transaction(s)**			
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	New limit: ₹400 Cr for each transaction (enhanced from ₹200 Cr for each transaction as previously approved in the AGM 30.09.2025.)	₹200 Cr for each transaction	₹50 Cr
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	58.15% for each transaction	29.07% for each transaction	7.27%
4.	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)	NA	NA	NA
5.	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.	109.74% for each transaction	337.67% for each transaction	20.79%

Sr. No.	Particulars	Information provided by the management		
		Resolution Nos.		
		6	7	8
		R.V. Enterprise	**PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)**	**Pashupati Texspin Export LLP**
6.	Financial performance of the related party for the immediately preceding financial year 2025-26:			
	Particulars			
	Turnover	₹3,64,47,61,993/-	₹59,23,78,707/-	₹2,40,48,87,603/-
	Profit After Tax	₹14,85,458/-	₹5,00,636/-	₹1,99,98,540/-
	Net worth	₹1,06,64,808/-	₹10,00,000/-	₹8,00,00,000/-
A5	**Basic details of the proposed transaction**			
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale & Purchase of Goods	Sale & Purchase of Goods	Purchase of Goods
2.	Details of each type of the proposed transaction	Sale & Purchase of Goods	Sale & Purchase of Goods	Purchase of Goods
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For FY 2026-27	For FY 2026-27	For FY 2026-27
4.	Whether omnibus approval is being sought?	Yes	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.	Upto ₹400 Cr for each transaction. The transactions will be completed within FY 2026-27.	Upto ₹200 Cr for each transaction. The transactions will be completed within FY 2026-27.	Upto ₹50 Cr. The transactions will be completed within FY 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed related party transactions: 1. Will ensure uninterrupted supply of quality goods/material by the Company, catering to the specific requirements of customers based on their evaluation of the raw material; 2. Are in the best interest of the Company as they provide cost-effectiveness, proximity to raw material sources, assured quality, and meet just-in-time sourcing requirements. Overall, the proposed transactions are expected to support and aid the growth of the Company's business.		
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.			
a)	Name of the director / KMP	Mr. Saurin Jagadishbhai Parikh, Mr. Tushar Rameshchandra Trivedi and Mr. Dakshesh Jayantilal Patel and their relatives are deemed to be concerned or interested in these resolutions		
b)	Shareholding of the director / KMP, whether direct or indirect, in the related party	NIL	Mr. Saurin Jagadishbhai Parikh: 1.00% Contribution	Mr. Saurin Jagadishbhai Parikh: 13.00% Contribution Tushar Rameshchandra Trivedi: 3.00% Contribution Mr. Dakshesh Jayantilal Patel: 7.00% Contribution

Sr. No.	Particulars	Information provided by the management		
		Resolution Nos.		
		6	7	8
		R.V. Enterprise	PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)	Pashupati Texspin Export LLP
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA	NA	NA
9.	Other information relevant for decision making.	-	-	-
B.	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A,**			
B1	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**			
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for selecting the party		
2.	Basis of determination of price.	Arm's length price		
3.	In case of Trade advance (of up to 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:	NA		
a)	Amount of Trade advance			
b)	Tenure			
c)	Whether same is self-liquidating?			

ANNEXURE-B

Sr. No.	Particulars	Information provided by the management Resolution No. 9 Pashupati Cotyarn LLP with PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)
A.	**Minimum information of the proposed RPT, applicable to all RPTs**	
A1	**Basic Details of Related Party Transaction**	
1.	Name of the Related Party	PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Domestic and Export of Cotton Bales and Cotton Yarn and grey cloth
A2	**Relationship and ownership of the related party**	
1.	Relationship between the subsidiary and the related party– including nature of its concern (financial or otherwise) and the following:	Pashupati Cotyarn LLP is a subsidiary of the listed Company, i.e., Pashupati Cotspin Limited ("PCL"). In PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP), Mr. Saurin Parikh, Managing Director of PCL, and M/s. Pashupati Texspin Export LLP, acting through its Authorised Representative, Mr. Tushar Trivedi, Whole-time Director of PCL, are Partners as well as Designated Partners of the said LLP.
a)	Shareholding of the subsidiary entity 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 subsidiary entity	NA
c)	Shareholding of the related party, whether direct or indirect, in the subsidiary entity	NIL
A3	**Details of previous transactions with the related party**	
1.	Total amount of all the transactions undertaken by the subsidiary entity with the related party during the last financial year	NIL
2.	Total amount of all the transactions undertaken by the subsidiary entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	₹NIL for Sale and ₹1.42 Cr for Purchase
3.	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 during the last financial year.	NA
A4	**Amount of the proposed transaction(s)**	
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	₹200 Cr for each transaction
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
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	29.07% for each transaction

<table>
<tr><th rowspan="3">Sr. No.</th><th rowspan="3">Particulars</th><th>Information provided by the management</th></tr>
<tr><th>Resolution No. 9</th></tr>
<tr><th>Pashupati Cotyarn LLP with PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)</th></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>154.34 % for each transaction</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>337.66 % for each transaction</td></tr>
<tr><td>6.</td><td colspan="2">Financial performance of the related party for the immediately preceding financial year 2025-26:</td></tr>
<tr><td></td><td>Particulars</td><td></td></tr>
<tr><td></td><td>Turnover</td><td>₹59,23,78,707/-</td></tr>
<tr><td></td><td>Profit After Tax</td><td>₹5,00,636/-</td></tr>
<tr><td></td><td>Net worth</td><td>₹10,00,000/-</td></tr>
<tr><td>A5</td><td colspan="2">Basic details of the proposed transaction</td></tr>
<tr><td>1.</td><td>Specific type of the proposed transaction (e.g. sale of goods/ services, purchase of goods/services, giving loan, borrowing etc.)</td><td>Sale & Purchase of Goods</td></tr>
<tr><td>2.</td><td>Details of each type of the proposed transaction</td><td>Sale & Purchase of Goods</td></tr>
<tr><td>3.</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td>For FY 2026-27</td></tr>
<tr><td>4.</td><td>Whether omnibus approval is being sought?</td><td>Yes</td></tr>
<tr><td>5.</td><td>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.</td><td>Upto ₹200 Cr for each transaction.
The transactions will be completed within FY 2026-27.</td></tr>
<tr><td>6.</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td>The proposed related party transactions:
1. Will ensure uninterrupted supply of quality goods/material by the Company, catering to the specific requirements of customers based on their evaluation of the raw material;
2.Are in the best interest of the Company as they provide cost-effectiveness, proximity to raw material sources, assured quality, and meet just-in-time sourcing requirements.
Overall, the proposed transactions are expected to support and aid the growth of the Company's business.</td></tr>
<tr><td>7.</td><td colspan="2">Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.</td></tr>
<tr><td>a)</td><td>Name of the director / KMP</td><td>Mr. Saurin Jagadishbhai Parikh, Mr. Tushar Rameshchandra Trivedi and Mr. Dakshesh Jayantilal Patel and their relatives are deemed to be concerned or interested in these resolution</td></tr>
<tr><td>b)</td><td>Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td>Mr. Saurin Jagadishbhai Parikh | 1.00% Contribution</td></tr>
<tr><td>8.</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td>NA</td></tr>
<tr><td>9.</td><td>Other information relevant for decision making.</td><td>-</td></tr>
</table>

Sr. No.	Particulars	Information provided by the management
		Resolution No. 9
		Pashupati Cotyarn LLP with PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)
B.	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A,**	
B1	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**	
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for selecting the party
2.	Basis of determination of price.	Arm's length price
3.	In case of Trade advance (of up to 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:	NA
a)	Amount of Trade advance	
b)	Tenure	
c)	Whether same is self-liquidating?	

ANNEXURE-C

Sr. No.	Particulars	Information provided by the management				
		Resolution Nos.				
		10	11	12	13	14
		Pashupati Cotyarn LLP	**Pashupati Texspin Export LLP**	**R.V. Enterprise**	**Pashupati Cotton Industries**	**PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)**
A.	**Minimum information of the proposed RPT, applicable to all RPTs**					
A1	**Basic Details of Related Party Transaction**					
1.	Name of the Related Party	Pashupati Cotyarn LLP	Pashupati Texspin Export LLP	R.V. Enterprise	Pashupati Cotton Industries	PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)
2.	Country of incorporation of the related party	India	India	India	India	India
3.	Nature of business of the related party	Business of export Of Cotton Yarn & Cotton Bales	Manufacturing of Grey cloth along with export of Cotton Bales & Yarn	Trading of Kapas, Cotton Bales and Cotton Yarn	Domestic and Export of Cotton Bales and Cotton Yarn and grey cloth	Domestic and Export of Cotton Bales and Cotton Yarn and grey cloth
A2	**Relationship and ownership of the related party**					
1.	Relationship between the listed entity and the related party–including nature of its concern (financial or otherwise)	The Limited Liability Partnership ("LLP") is a subsidiary of the Company. Further, Mr. Saurin Parikh, Managing Director of the Company, and M/s. Pashupati Cotspin Limited, acting through its Whole-time Director, Mr. Tushar Trivedi, are also partners / designated partners in the said LLP	Mr. Saurin Parikh, Managing Director, Mr. Dakshesh Patel, Non-Executive Director, Mr. Tushar Trivedi, Whole-time Director, and M/s. Pashupati Cotspin Limited through its Authorised Representative, Mr. Mitesh Parikh, are also Partners in the said LLP. Further, Mr. Saurin Parikh and Mr. Tushar Trivedi are Partners as well as Designated Partners in the said LLP. Additionally, relatives of Mr. Saurin Parikh, Managing Director, Mr. Dakshesh Patel, Non-Executive Director and Mr. Tushar Trivedi, Whole-time Director are also Partners in the said LLP	The Proprietor of the Firm is a relative of Mr. Saurin Jagdishbhai Parikh, Managing Director of Company	Mr. Saurin Parikh, Managing Director of the Company, and Mr. Dakshesh Patel, Non Executive Director of the Company, are partners in the said firm	Mr. Saurin Parikh, Managing Director, and M/s. Pashupati Texspin Export LLP through its Authorised Representative, Mr. Tushar Trivedi, are Partners as well as Designated Partners in the said LLP.

Sr. No.	Particulars	Information provided by the management				
		Resolution Nos.				
		10	11	12	13	14
		Pashupati Cotyarn LLP	**Pashupati Texspin Export LLP**	**R.V. Enterprise**	**Pashupati Cotton Industries**	**PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)**
a)	Shareholding of the listed entity whether direct or indirect, in the related party.	99.00%	10.00%	NIL	NIL	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	NA	NA	Sole Proprietorship Capital Contribution: NIL	NA	NA
c)	Shareholding of the related party, whether direct or indirect, in the listed entity	NIL	2.11%	NIL	NIL	NIL
A3	**Details of previous transactions with the related party**					
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year	₹89.34 Cr for Sale and ₹7.64 Cr for Purchase	₹86.04 Cr for Sale and ₹0.0988 Cr for Purchase	₹191.96 Cr for Sale and ₹173.63 Cr for Purchase	₹37.53 Cr for Sale and ₹17.04 Cr for Purchase	₹11.04 Cr for Sale and ₹NIL for Purchase
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	₹8.84 Cr for Sale and ₹0.05 Cr for Purchase	₹7.43 Cr for Sale and ₹NIL for Purchase	₹27.85 Cr for Sale and ₹30.95 for Purchase	₹3.49 Cr for Sale and ₹NIL for Purchase	₹29.86 Cr for Sale and ₹NIL for Purchase

Sr. No.	Particulars	Information provided by the management				
		Resolution Nos.				
		10	11	12	13	14
		Pashupati Cotyarn LLP	**Pashupati Texspin Export LLP**	**R.V. Enterprise**	**Pashupati Cotton Industries**	**PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)**
3.	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 during the last financial year.	NA	NA	NA	NA	NA
A4	**Amount of the proposed transaction(s)**					
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	₹200 Cr each transaction	Sales- ₹200 Cr. Purchase-₹50 Cr.	₹400 Cr. Each transaction	₹150 Cr. Each transaction	₹200 Cr each transaction
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	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	29.07% for each transaction	29.07% for Sale 7.27% for Purchase	58.15% for each transaction	21.80% for each transaction	29.07% for each transaction
4.	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)	NA	NA	NA	NA	NA

Sr. No.	Particulars	Information provided by the management				
		Resolution Nos.				
		10	11	12	13	14
		Pashupati Cotyarn LLP	**Pashupati Texspin Export LLP**	**R.V. Enterprise**	**Pashupati Cotton Industries**	**PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)**
5.	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.	154.34% for each transaction	83.17% for Sale 20.79% for Purchase	109.74% for each transaction	116.34% for each transaction	337.67% for each transaction
6.	Financial performance of the related party for the immediately preceding financial year 2025-26:					
	Particulars					
a)	Turnover	₹1,29,88,82,607/-	₹2,40,48,87,603/-	₹3,64,47,61,993/-	₹1,28,93,10,927/-	₹59,23,78,707/-
b)	Profit After Tax	₹4,98,731/-	₹1,99,98,540/-	₹14,85,458/-	₹37,96,016/-	₹5,00,636/-
c)	Net worth	₹10,00,000/-	₹8,00,00,000/-	₹1,06,64,808/-	₹1,03,97,383/-	₹10,00,000/-
A5	**Basic details of the proposed transaction**					
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/ services, giving loan, borrowing etc.)	Sale & Purchase of Goods	Sale & Purchase of Goods	Sale & Purchase of Goods	Sale & Purchase of Goods	Sale & Purchase of Goods
2.	Details of each type of the proposed transaction	Sale & Purchase of Goods	Sale & Purchase of Goods	Sale & Purchase of Goods	Sale & Purchase of Goods	Sale & Purchase of Goods
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	For FY 2027-28	For FY 2027-28	For FY 2027-28	For FY 2027-28	For FY 2027-28
4.	Whether omnibus approval is being sought?	Yes	Yes	Yes	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.	Upto ₹200 Cr for each transaction. The transactions will be completed within FY 2027-28.	Upto ₹200 Cr for Sale and Upto ₹50 Cr for Purchase. The transactions will be completed within FY 2027-28.	Upto ₹400 Cr. Each transaction. The transactions will be completed within FY 2027-28.	Upto ₹150 Cr. Each transaction. The transactions will be completed within FY 2027-28.	Upto ₹200 Cr. Each transaction. The transactions will be completed within FY 2027-28.

Sr. No.	Particulars	Information provided by the management				
		Resolution Nos.				
		10	11	12	13	14
		Pashupati Cotyarn LLP	**Pashupati Texspin Export LLP**	**R.V. Enterprise**	**Pashupati Cotton Industries**	**PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)**
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity	The proposed related party transactions: 1. Will ensure uninterrupted supply of quality goods/material by the Company, catering to the specific requirements of customers based on their evaluation of the raw material; 2. Are in the best interest of the Company as they provide cost-effectiveness, proximity to raw material sources, assured quality, and meet just-in-time sourcing requirements. Overall, the proposed transactions are expected to support and aid the growth of the Company's business.				
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.					
a)	Name of the director / KMP	Mr. Saurin Jagadish Bhai Parikh, Mr. Tushar Rameshchandra Trivedi and Mr. Dakshesh Jayantilal Patel and their relative have interest in the transaction.				
b)	Shareholding of the director / KMP, whether direct or indirect, in the related party	Mr. Saurin Jagadishbhai Parikh – 1.00% Contribution	Mr. Saurin Jagadishbhai Parikh – 13.00% Contribution Tushar Rameshchandra Trivedi – 3.00% Contribution Mr. Dakshesh Jayantilal Patel – 7.00% Contribution	NIL	Mr. Saurin Jagadishbhai Parikh – 1.00% Contribution	Mr. Saurin Jagadishbhai Parikh – 20.00% Mr. Dakshesh Jayantilal Patel – 5.00%
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	NA	NA	NA	NA	NA
9.	Other information relevant for decision making.	-	-		-	-
B.	**Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A,**					
B1	**Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**					
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	No bidding or other process was conducted for selecting the party				
2.	Basis of determination of price.	Arm's Length Price				

Sr. No.	Particulars	Information provided by the management				
		Resolution Nos.				
		10	11	12	13	14
		Pashupati Cotyarn LLP	**Pashupati Texspin Export LLP**	**R.V. Enterprise**	**Pashupati Cotton Industries**	**PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)**
3.	In case of Trade advance (of up to 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:	NA				
a)	Amount of Trade advance					
b)	Tenure					
c)	Whether same is self-liquidating?					

ANNEXURE-D

Sr. No.	Particulars	Information provided by the management	
		Resolution Nos.	
		15	16
		Pashupati Cotyarn LLP with PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)	Pashupati Cotyarn LLP with Pashupati Texspin Export LLP
A.	**Minimum information of the proposed RPT, applicable to all RPTs**		
A1	**Basic Details of Related Party Transaction**		
1.	Name of the Related Party	PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)	Pashupati Texspin Export LLP
2.	Country of incorporation of the related party	India	India
3.	Nature of business of the related party	Domestic and Export of Cotton Bales and Cotton Yarn and grey cloth	Manufacturing of Grey cloth along with export of Cotton Bales & Yarn
A2	**Relationship and ownership of the related party**		
1.	Relationship between the subsidiary and the related party–including nature of its concern (financial or otherwise) and the following:	Pashupati Cotyarn LLP is a subsidiary of the listed Company, i.e., Pashupati Cotspin Limited ("PCL"). In PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP), Mr. Saurin Parikh, Managing Director of PCL, and M/s. Pashupati Texspin Export LLP, acting through its Authorised Representative, Mr. Tushar Trivedi, Whole-time Director of PCL, are Partners as well as Designated Partners of the said LLP.	Mr. Saurin Parikh, Managing Director, Mr. Dakshesh Patel, Non-Executive Director, Mr. Tushar Trivedi, Whole-time Director, and M/s. Pashupati Cotspin Limited through its Authorised Representative, Mr. Mitesh Parikh, are also Partners in the said LLP. Further, Mr. Saurin Parikh and Mr. Tushar Trivedi are Partners as well as Designated Partners in the said LLP. Additionally, relatives of Mr. Saurin Parikh, Managing Director, Mr. Dakshesh Patel, Non-Executive Director and Mr. Tushar Trivedi, Whole-time Director are also Partners in the said LLP.
a)	Shareholding of the subsidiary entity whether direct or indirect, in the related party.	NIL	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 subsidiary entity	NA	NA
c)	Shareholding of the related party, whether direct or indirect, in the subsidiary entity	NIL	NIL
A3	**Details of previous transactions with the related party**		
1.	Total amount of all the transactions undertaken by the subsidiary entity with the related party during the last financial year	NIL	₹0.04 Cr for Purchase
2.	Total amount of all the transactions undertaken by the subsidiary entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	₹NIL for Sale and ₹1.42 Cr for Purchase	₹3.45 Cr for Purchase

Sr. No.	Particulars	Information provided by the management	
		Resolution Nos.	
		15	16
		Pashupati Cotyarn LLP with PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)	**Pashupati Cotyarn LLP with Pashupati Texspin Export LLP**
3.	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 during the last financial year.	NA	NA
A4	**Amount of the proposed transaction(s)**		
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	₹200 Cr for each transaction	₹100 Cr
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
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year	29.07% for each transaction	14.53%
4.	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)	154.34 % for each transaction	77.17%
5.	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.	337.66 % for each transaction	41.58%
6.	Financial performance of the related party for the immediately preceding financial year 2025-26:		
	Particulars		
	Turnover	₹59,23,78,707/-	₹2,40,48,87,603/-
	Profit After Tax	₹5,00,636/-	₹1,99,98,540/-
	Net worth	₹10,00,000/-	₹8,00,00,000/-
A5	**Basic details of the proposed transaction**		
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	Sale & Purchase of Goods	Purchase of Goods
2.	Details of each type of the proposed transaction	Sale & Purchase of Goods	Purchase of Goods

<table>
<tr><th rowspan="4">Sr. No.</th><th rowspan="4">Particulars</th><th colspan="2">Information provided by the management</th></tr>
<tr><th colspan="2">Resolution Nos.</th></tr>
<tr><th>15</th><th>16</th></tr>
<tr><th>Pashupati Cotyarn LLP with PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)</th><th>Pashupati Cotyarn LLP with Pashupati Texspin Export LLP</th></tr>
<tr><td>3.</td><td>Tenure of the proposed transaction (tenure in number of years or months to be specified)</td><td>FY 2027-28</td><td>FY 2027-28</td></tr>
<tr><td>4.</td><td>Whether omnibus approval is being sought?</td><td>Yes</td><td>Yes</td></tr>
<tr><td>5.</td><td>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.</td><td>Upto ₹200 Cr for each transaction.
The transactions will be completed within FY 2027-28</td><td>Upto ₹100 Cr for each transaction.
The transactions will be completed within FY 2027-28</td></tr>
<tr><td>6.</td><td>Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity</td><td colspan="2">The proposed related party transactions:
1. Will ensure uninterrupted supply of quality goods/material by the Company, catering to the specific requirements of customers based on their evaluation of the raw material;
2. Are in the best interest of the Company as they provide cost-effectiveness, proximity to raw material sources, assured quality, and meet just-in-time sourcing requirements.
Overall, the proposed transactions are expected to support and aid the growth of the Company's business.</td></tr>
<tr><td>7.</td><td colspan="3">Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.</td></tr>
<tr><td>a)</td><td>Name of the director / KMP</td><td colspan="2">Mr. Saurin Jagadish Bhai Parikh, Mr. Tushar Rameshchandra Trivedi and Mr. Dakshesh Jayantilal Patel and their relative have interest in the transaction</td></tr>
<tr><td>b)</td><td>Shareholding of the director / KMP, whether direct or indirect, in the related party</td><td>Mr. Saurin Jagadishbhai Parikh – 1.00% Contribution</td><td>Mr. Saurin Jagadishbhai Parikh – 13.00% Contribution
Tushar Rameshchandra Trivedi – 3.00% Contribution
Mr. Dakshesh Jayantilal Patel – 7.00% Contribution</td></tr>
<tr><td>8.</td><td>A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.</td><td colspan="2">NA</td></tr>
<tr><td>9.</td><td>Other information relevant for decision making.</td><td colspan="2">-</td></tr>
</table>

<table>
<tr><th rowspan="4">Sr. No.</th><th rowspan="4">Particulars</th><th colspan="2">Information provided by the management</th></tr>
<tr><th colspan="2">Resolution Nos.</th></tr>
<tr><th>15</th><th>16</th></tr>
<tr><th>Pashupati Cotyarn LLP with PCI Cottex Export LLP (Formerly known as Pashupati Cottex Export LLP)</th><th>Pashupati Cotyarn LLP with Pashupati Texspin Export LLP</th></tr>
<tr><td>B.</td><td colspan="3">Information to be provided only if a specific type of RPT as mentioned below is proposed to be undertaken and is in addition to Part A,</td></tr>
<tr><td>B (1).</td><td colspan="3">Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances</td></tr>
<tr><td>1.</td><td>Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.</td><td colspan="2">No bidding or other process was conducted for selecting the party</td></tr>
<tr><td>2.</td><td>Basis of determination of price.</td><td colspan="2">Arm’s length price</td></tr>
<tr><td>3.</td><td>In case of Trade advance
(of up to 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:</td><td colspan="2" rowspan="4">NA</td></tr>
<tr><td>a)</td><td>Amount of Trade advance</td></tr>
<tr><td>b)</td><td>Tenure</td></tr>
<tr><td>c)</td><td>Whether same is self-liquidating?</td></tr>
</table>

Annexure for appointment / re-appointment of Directors

Details of Directors seeking appointment / re-appointment pursuant to Regulation 36(3) of the SEBI (Listing Obligation and Disclosure Requirement) Regulations, 2015 and Secretarial Standard 2 on General Meetings.

Name of Director and DIN	Mr. Tushar Trivedi (DIN: 06438707)
Age / Date of Birth	54 Years /July 18, 1972
Nationality	Indian
No. of shares held including shareholding as beneficial owner	33,90,000 equity shares
Qualification	Diploma (Mechanical)
Brief profile and nature of expertise in specific functional areas	He has more than 32 years of experience in the field of production planning and operation supervision. He is presently looking into the Purchase and production related matters of the Company.
Date of first appointment on the Board	July 3, 2017
Terms and conditions of appointment	In terms of Section 152 and other applicable provisions of the Companies Act, 2013, Mr. Tushar Trivedi, who retires by rotation, is proposed to be re-appointed as a Director of the Company, liable to retire by rotation.
Remuneration last drawn (FY 2024-25) (per annum)	₹2,40,000/- (Rupee Two Lakhs Forty Thousand only)
Relationship with other Directors, Manager and none other Key Managerial Personnel of the Company	NIL
Other Directorship	None
Chairmanship/ Membership of the Committees of other Companies in which position of Director is held*	Name of the Company / Committee / Chairman/ Member ——————————NA————————————-
Resignations, if any, from listed entities (in India) in past three years	NIL
Details of Board/ Committee Meetings attended during the year	The details of his attendance are given in the Corporate Governance Report, which forms a part of this Annual Report.
Information as required pursuant to BSE circular ref no. LIST/ COMP/ 14/ 2018-19 and the National Stock Exchange of India Limited with ref no. NSE/ CML/2018/24, dated June 20, 2018.	Mr. Tushar Trivedi is not debarred from holding the office of director pursuant to any SEBI order or any other authority.

By Order of the Board of Directors
For, **PASHUPATI COTSPIN LIMITED**

SD/-
Saurin Jagadishbhai Parikh
Chairman & Managing Director
DIN: 02136530

Date: 03/09/2026
Place: Ahmedabad