

VIVEKANAND COTSPIN LIMITED
(Formerly Known as Vivekanand Cotspin Private Limited)

CIN: U13111GJ2024PLC154066

Regd. Office: S/No 182/1, At: - Rangpurda, Ta: - Kadi, Dist.: - Mehsana, Kadi- 382715, Gujarat
E-mail: cs@vcottonexport.com Contact No.: +91 9825026726

CERTIFIED TRUE COPY OF THE RESOLUTION PASSED AT THE MEETING OF THE BOARD OF DIRECTORS OF VIVEKANAND COTSPIN LIMITED (FORMERLY KNOWN AS VIVEKANAND COTSPIN PRIVATE LIMITED HELD ON MONDAY, APRIL 20TH, 2026 AT 11:00 A.M. AT THE REGISTERED OFFICE OF THE COMPANY SITUATED AT S/NO 181/1, 182/1, AT RANGPURDA, KADI, MAHESANA, KADI, GUJARAT, INDIA- 382715.

1. IDENTIFICATION GROUP COMPANIES/ENTITIES OF THE COMPANY

"RESOLVED THAT pursuant to Regulation 2(1)(t) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), and in accordance with applicable accounting standards, the Board of Directors of the Company, having first introduced this policy on 18th January 2025, and upon review and amendment, hereby identifies the following companies/entities (other than promoters and subsidiaries) with which related party transactions were undertaken during the period for which financial information is disclosed, and which are considered material by the Board, as Group Companies/Entities:

Ambica Cotseeds Limited

Ambica Cotseeds Pte Limited

RESOLVED FURTHER THAT Mr. Nirav Bharatbhai Patel (DIN: 02055489), Managing Director, hereby declares that except as stated above, no other company/entity is considered material by the Board of Directors of the Company to be identified as a Group Company/Entity."

2. IDENTIFICATION MATERIAL OUTSTANDING CREDITORS

"RESOLVED THAT the Board of Directors of the Company, having first introduced this policy on 18th January 2025, and upon review and amendment, hereby determines that in view of the nature and extent of outstanding dues of the Company and the scale of its business operations, the dues owed by the Company to small-scale undertakings and other creditors exceeding 10.00% of the Company's trade payables as per the restated financial statements shall be considered material dues for the Company.

RESOLVED FURTHER THAT the details of such material outstanding dues to small-scale undertakings and other creditors shall be uploaded on the Company's website in compliance with the SEBI ICDR Regulations, 2018."

3. IDENTIFICATION OF MATERIAL OUTSTANDING LITIGATIONS

"RESOLVED THAT the Board of Directors of the Company, having first introduced this policy on 18th January 2025, and upon review and amendment, hereby determines that in view of the nature and extent of operations of the Company, its Directors, Promoters, and Group Companies, the following criteria shall be applied to determine material outstanding litigations:

(i) the aggregate monetary claim made against the Company, its Subsidiaries, its promoters and/or its directors (individually or in the aggregate), in any such pending litigation /arbitration proceeding equals to or exceeds an amount which is lesser of



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a) Two percent of turnover, as per the latest annual restated financial statements of the Issuer Company, or;

b) Two percent of networth as per the latest annual restated financial statements of the Issuer Company, except in case the arithmetic value of the networth is negative, or;

c) Five percent of the average of absolute value of profit or loss after tax, as per the last three annual restated consolidated financial statements of the Issuer Company

(ii) Any such litigation wherein a monetary liability is not quantifiable or which may not meet the threshold as specified in (i) above, but the outcome of which could have a material adverse effect on the business, operations, performance, prospects, financial position or reputation of the Company, irrespective of the amount involved in such litigation, or;

(iii) Litigation where the decision in one litigation is likely to affect the decision in similar litigation, even though the amount involved in individual litigation may not exceed an amount which is lesser of the criteria mentioned in (i) above."

For and on behalf on the Directors of
Vivekanand Cotspin Limited
(Formerly known as Vivekanand Cotspin Private Limited)



Nirav Bharatbhai Patel
Chairman & Managing Director
DIN: 02055489