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(Please scan this QR code to view the RHP)

VIVEKANAND COTSPIN LIMITED

(Formerly known as Vivekanand Cotspin Private Limited)
CIN: U13111GJ2024PLC154066

Our Company was originally formed and registered as a Limited Liability Partnership under the Limited Liability Partnership Act, 2008 ("LLP Act") in the name and style of "Vivekanand Cotspin LLP" (LLPIN: AAE-4147) and received a certificate of incorporation from the Registrar of Companies, Gujarat, Dadra and Nagar Haveli on July 21, 2015. Further, "Vivekanand Cotspin LLP" was thereafter converted from a Limited Liability Partnership to a Private Limited Company under part I Chapter XXI of Section 366 of Companies Act, 2013 with the name of "Vivekanand Cotspin Private Limited" and received a fresh certificate of incorporation from the Registrar of Companies, Central Registration Center on August 5, 2024. The Corporate Identification Number of our Company is U13111GJ2024PTC154066. Later, our Company was converted into Public Limited Company and consequently name of company was changed from "Vivekanand Cotspin Private Limited" to "Vivekanand Cotspin Limited" vide Special resolution passed by the Shareholders at the Extra Ordinary General Meeting held on December 02, 2024 and a fresh certificate of incorporation dated December 16, 2024 issued by the Registrar of Companies, Central Processing Centre. For further details, please refer to chapter titled "History and Corporate Structure" beginning on page 190 of this Red Herring Prospectus.

Registered Office: S/No 181/1, 182/1, At Rangpurda, Kadi, Mahesana-382715, Gujarat, India;
Tel No.: +91 9227825102; Email: cs@vcottonexport.com, Website: www.vcottonexport.com;
Contact Person: Ankit Sanchiher, Company Secretary and Compliance Officer.

PROMOTERS OF THE COMPANY: NIRAV BHARATBHAI PATEL, JASMIN VISHNUBHAI PATEL, BHARATBHAI PRAHALADBHAI PATEL, VISHNUBHAI PRAHALADDAS PATEL, GAUTAM BHARATKUMAR PATEL, B P PATEL FAMILY TRUST, V P PATEL FAMILY TRUST, RANJANBEN BHARATBHAI PATEL AND KAPILABEN VISHNUBHAI PATEL

THE ISSUE

INITIAL PUBLIC ISSUE OF UPTO 60,00,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH OF VIVEKANAND COTSPIN LIMITED ("VCL" OR "OUR COMPANY") FOR CASH AT A PRICE OF ₹ [•]/- PER EQUITY SHARE (INCLUDING A SHARE PREMIUM OF ₹ [•]/- PER EQUITY SHARE) ("ISSUE PRICE") AGGREGATING TO ₹ [•] LAKHS, OF WHICH 3,00,000 EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH AT A PRICE OF ₹ [•]/- AGGREGATING TO ₹ [•] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER ("MARKET MAKER RESERVATION PORTION") AND NET ISSUE TO PUBLIC OF 57,00,000 EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH AT A PRICE OF ₹ [•]/- AGGREGATING TO ₹ [•] LAKHS (HEREINAFTER REFERRED TO AS THE "NET ISSUE") THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.97% AND 25.62% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY. THE FACE VALUE OF THE EQUITY SHARES IS ₹ 10/- EACH.

DETAILS OF THE SELLING SHAREHOLDERS, OFFER FOR SALE AND WEIGHTED AVERAGE COST OF ACQUISITION: NOT APPLICABLE

The Company has completed pre-IPO placements in a price range of Rs. [-] to Rs. [-] per Equity Share. For further details of pre-IPO placements by the Company from the date of the DRHP, please refer to "Additional Information to investors" herein below- Not applicable as company has not undertaken any Pre-Ipo placement.

PRICE BAND: ₹ 32/- TO ₹ 37/- PER EQUITY SHARE OF FACE VALUE ₹ 10/- EACH

**THE FLOOR PRICE IS 3.20 TIMES OF THE FACE VALUE OF THE EQUITY SHARES AND THE CAP PRICE IS 3.70 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.
THE PRICE TO EARNING RATIO BASED ON RESTATED FINANCIAL DILUTED EPS FOR FISCAL 2026, AT THE FLOOR PRICE IS 13.06 TIMES AND AT THE CAP PRICE IS 15.10 TIMES.
BIDS CAN BE MADE FOR A MINIMUM OF 6,000 EQUITY SHARES AND IN MULTIPLES OF 3,000 EQUITY SHARES THEREAFTER.**

BID/ISSUE PROGRAMME

ANCHOR INVESTOR BIDDING DATE: FRIDAY, SEPTEMBER 18, 2026;

BID/ ISSUE OPENS ON: MONDAY, SEPTEMBER 21, 2026;

BID/ ISSUE CLOSES ON: WEDNESDAY, SEPTEMBER 23, 2026

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER COMPANY

Our company is engaged in the business of cotton processing and yarn manufacturing, comprising ginning of raw cotton (kapas) into cotton bales and cotton seed, and spinning of cotton bales into cotton yarn. In addition to its manufacturing activities, the Company also undertakes trading of cotton bales and cotton yarn in the ordinary course of business to meet customer requirements and optimize business opportunities.

THIS ISSUE IS BEING MADE THROUGH BOOK BUILDING PROCESS, IN TERMS OF REGULATION 229(2) OF CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 (THE "SEBI (ICDR) REGULATIONS") AS AMENDED READ WITH RULE 19(2)(B) OF SECURITIES CONTRACTS (REGULATION) RULES, 1957, AS AMENDED FROM TIME TO TIME. THE EQUITY SHARES OF THE COMPANY WILL GET LISTED ON SME PLATFORM OF BSE LIMITED ("BSE SME"). BSE LIMITED SHALL BE THE DESIGNATED STOCK EXCHANGE.

ALLOCATION OF THE ISSUE

- QIB PORTION: NOT MORE THAN 50% OF THE NET OFFER • NON-INSTITUTIONAL PORTION: NOT LESS THAN 15% OF THE NET OFFER
- INDIVIDUAL INVESTOR PORTION: NOT LESS THAN 35% OF THE NET OFFER • MARKET MAKER PORTION 3,00,000 EQUITY SHARES OR 5.00% OF THE ISSUE.

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE ISSUE, INCLUDING THE RISKS FACTORS INVOLVED AND MUST NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE ISSUE AVAILABLE IN ANY MANNER.

In accordance with the recommendation of the Audit Committee of our Company, pursuant to their resolution dated May 30, 2026, the above provided price band is justified based on quantitative factors/ KPIs disclosed in the "Basis for Issue Price" section beginning on page 110 of the Red Herring Prospectus vis-a-vis the weighted average cost of acquisition ("WACA") of primary and secondary transaction(s), as applicable, disclosed in "Basis for Issue Price" section beginning on page 110 of the Red Herring Prospectus and provided below in the advertisement.

RISKS TO INVESTORS

Summary Description of key Risk Factors Based on Materiality

1. We have engaged in related party transactions and may continue to do so in the future. A significant portion of our sales and purchase transactions are with related parties.
2. Our Company enters into significant business transactions with certain related parties to leverage their specialized capabilities, export infrastructure, processing facilities and established customer relationships. Any disruption, modification or termination of such arrangements, or our inability to replace them on commercially comparable terms, could adversely affect our business, operations and financial condition.
3. Under-utilization of our manufacturing capacities and an inability to effectively utilize our existing manufacturing capacities could have an adverse effect on our business, future prospects and future financial performance.
4. There may be potential conflicts of interest if our promoter group entities and group companies get involved in any business activities that compete with or are in the same line of activity as our business operations.
5. Any fluctuations in cotton prices and availability may pose a significant risk to the Company's cost of production and profitability.
6. Dependence on seasonal cotton production may disrupt raw material procurement, impacting manufacturing continuity, production schedules, and profitability.
7. There are certain discrepancies / errors noticed in some of our corporate records relating to forms filed with the Registrar of Companies and other provisions of Companies Act, 2013. Any penalty or action taken by any regulatory authorities in future for non-compliance with provisions of corporate and other law could impact the financial position of the Company to that extent.
8. The Chairman & Managing Director of our Company, Nirav Bharatbhai Patel has been director of the Company which was voluntary Struck-Off.
9. A portion of our gross margins is attributable to transactions with related parties, and any reduction or discontinuation of such transactions could adversely affect our profitability and results of operations.
10. There is intense competition in the cotton processing and yarn manufacturing industry, which may affect market position and profitability.

1. Details for ratio such as price/earnings, earnings per share, return on net worth, net asset value per share, of our company and our listed peer group for the latest full financial year:

Name of the company	For the year ended March 31, 2026						
	Face Value (₹)	Revenue from Operations (₹ in Lakhs)	Basic EPS (₹)	Diluted EPS (₹)	P/E (based on Dilute EPS)	Return on average net worth (%)	NAV per Equity Share (₹)
Vivekanand Cotspin Limited	10	40,801.01	2.45	2.45	15.10	15.96%	17.81
Peer Group							
Deepak Spinners Limited	10	53,416.00	5.06	5.06	22.11	1.60%	319.10
Lagman Spintex Limited	10	60,498.05	8.14	8.14	9.52	11.23%	76.60

Source: All the financial information for listed industry peers mentioned above is on a Standalone basis sourced from the Annual Reports of the peer company uploaded on the BSE website for the year ended March 31, 2026.

Notes:

1. P/E Ratio has been computed based on the closing market price of equity shares on the BSE website on May 29, 2026, divided by the Diluted EPS for the period ended March 31, 2026;
 2. RoNW is computed as net profit after tax divided by the average net worth. Net worth has been computed as sum of share capital and reserves and surplus;
 3. NAV is computed as the closing net worth divided by the number of equity shares outstanding.
 4. Investors should read the above-mentioned information along with "Risk Factors", "Our Business", Management Discussion and Analysis of Financial Position and Results of Operations" and "Restated Financial Statements" on page nos. 19, 157, 228 and 221, respectively, to have a more informed view. The trading price of the Equity Shares could decline due to the factors mentioned in the "Risk Factors" and you may lose all or part of your investments.
3. Weighted Average return on net worth for the last 3 FYs of our company:

Financial Year	Return on Net Worth (%)	Weights
Financial Year ended March 31, 2026	15.96	3
Financial Year ended March 31, 2025	26.09	2
Financial Year ended March 31, 2024	11.72	1
Weighted Average		18.63

Notes:

- RoNW is computed as net profit after tax divided by the average net worth. Net worth has been computed as sum of share capital and reserves and surplus;

- Weighted average = Aggregate of year-wise weighted RoNW divided by the aggregate of weights i.e. sum of (RoNW x Weight) for each year / Total of weights;
- The figures disclosed above are based on the Restated Financial Statements.

4. Disclosures as per clause (9)(K)(4) of Part A to Schedule VI, as applicable.

a. Primary Transactions:

Price per share of Issuer Company based on primary / new issue of shares (equity/convertible securities), excluding shares issued under ESOP/ESOS and issuance of bonus shares, during the 18 months preceding the date of filing of the DRHP, where such issuance is equal to or more than 5 per cent of the fully diluted paid-up share capital of the Issuer Company (calculated based on the pre-Issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days:

Date of allotment	Nature of allotment	Number of equity shares Allotted (A)	Face value per equity share (₹)	Issue price per equity share (₹)	Nature of consideration	Total Consideration (₹ in lakhs) (B)
March 25, 2026	Right Issue	12,50,000	10.00	64.00	Cash	800.00
Weighted average cost of acquisition (WACA) (B/A)						64.00

b. Secondary Acquisition:

There have been no secondary sale/transfers or acquisition of any Equity Shares or convertible securities, where the Promoters, members of the Promoter Group, or Shareholders having the right to nominate Directors to the Board of our Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this Draft Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

- Except as disclosed below there were no such other primary issuances / secondary transactions except as provided in (a) and (b) to be informed under this section based on last 5 primary or secondary transactions (secondary transactions where Promoter / Promoter Group entities or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction), not older than 3 years prior to irrespective of the size of transactions.

Date of allotment/ Transaction	Nature of allotment	Number of equity shares Allotted /Transferred	Name of Transferor	Name of Transferee	Face value per equity share (₹)	Issue price per equity share (₹)	Nature of consideration	Total Consideration (₹ in lakhs)
August 02 2024	Subscribers to MOA	1,50,00,000	-	-	10	10.00	Cash	1,500.00
September 30, 2024	Transfer of shares	100	Vishnubhai	Preet	10	10.95	Cash	0.01
		100	Bharatbhai	Ranjanaben	10	10.95	Cash	0.01
Weighted average cost of acquisition (WACA)								
10.00								

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Weighted average cost of acquisition (WACA) compared to floor price and cap price

Types of transactions	Weighted average cost of acquisition (₹ per Equity Shares)	Floor price* (i.e. ₹ 32/-)	Cap price* (i.e. ₹ 37/-)
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity / convertible securities), excluding shares issued under an employee stock option plan/employee stock option scheme and issuance of bonus shares, during the 18 months preceding the date of filing of this Draft Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options), in a single transaction or multiple transactions combined together over a span of rolling 30 days.	64.00	0.50	0.58
Weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares equity / convertible securities), where promoter / promoter group entities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of filing of this Draft Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.	NA	NA	NA
Except as disclosed below there were no such other primary issuances / secondary transactions except as provided in (a) and (b) to be informed under this section based on last 5 primary or secondary transactions (secondary transactions where Promoter / Promoter Group entities or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction), not older than 3 years prior to irrespective of the size of transactions.	10.00	3.20	3.70

1. Justification for Basis of Issue Price

Explanation for Issue Price being 0.58 times of weighted average cost of acquisition of primary issuance price / secondary transaction price of Equity Shares along with our Company's KPIs and financial ratios for the and financial year ended on March 31, 2026, 2025, and March 31, 2024.

*To be included on finalization of Price Band.

2. The Issue Price is [•] Times of the Face Value of the Equity Shares

The Issue Price of ₹ [•]/- has been determined by our Company in consultation with the BRLM, on the basis of market demand from investors for Equity Shares, as determined through the Book Building Process, and is justified in view of the above qualitative and quantitative parameters. Investors should read the above-mentioned information along with "Risk Factors", "Business Overview", "Management Discussion and Analysis of Financial Position and Results of Operations" and "Restated Financial Statements" on page nos. 19, 157, 228 and 221, respectively, to have a more informed view. The trading price of the Equity Shares could decline due to the factors mentioned in the "Risk Factors" and you may lose all or part of your investments.

ADDITIONAL INFORMATION FOR INVESTORS

1. Details of proposed /undertaken pre-issue placements from the DRHP filing date: Not Applicable.

2. Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date: None.

3. Shareholding of Promoter / Promoter Group and Additional Top 10 Shareholders of the Company

S. No.	Pre-Issue shareholding as at the date of Advertisement			Post-Issue shareholding as at Allotment			
	Shareholders	Number of Equity Shares	Percentage (%) holding*	At the lower end of the price band (₹ 32/-)	Percentage (%) holding	At the upper end of the price band (₹ 37/-)	Percentage (%) holding
Promoters							
1.	Nirav Bharatbhai Patel	32,50,000	20.00	32,50,000	14.61	32,50,000	14.61
2.	Jasmin Vishnubhai Patel	32,50,000	20.00	32,50,000	14.61	32,50,000	14.61
3.	Gautam Bharatkumar Patel	32,50,000	20.00	32,50,000	14.61	32,50,000	14.61
4.	Bharatbhai Pralahadabhai Patel	32,49,784	20.00	32,49,784	14.61	32,49,784	14.61
5.	Vishnubhai Pralahaddas Patel	32,49,784	20.00	32,49,784	14.61	32,49,784	14.61
6.	B P Patel Family Trust	108	Negligible	108	Negligible	108	Negligible
7.	V P Patel Family Trust	108	Negligible	108	Negligible	108	Negligible
8.	Ranjanben Bharatbhai Patel	108	Negligible	108	Negligible	108	Negligible
Total (A)		1,62,49,892	100.00	1,62,49,892	73.03	1,62,49,892	73.03
Promoter Group							
1.	Preet Vishnubhai Patel	108	Negligible	108	Negligible	108	Negligible
Total (B)		108	Negligible	108	Negligible	108	Negligible
Additional top 10 shareholders							
Public in IPO							
Total (C)		-	-	60,00,000	26.97	60,00,000	26.97
Total (A+B+C)		1,62,50,000	100.00	2,22,50,000	100.00	2,22,50,000	100.00

Notes:

*Rounded off;

**There are no additional public shareholders other than promoters;

(1) There are One (1) Promoter Group Shareholder, i.e., Preet Vishnubhai Patel;

(2) Includes all options that have been exercised until date of Red Herring Prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisement until date of Red Herring Prospectus;

(3) Based on the Issue price of ₹ [•]/- and subject to finalization of the basis of allotment.

Investors should read the RHP carefully, including the "Risk Factors" on the page 19 of the RHP before making any investment decision.

CREDIT RATING: This being the issue of Equity Shares, no credit rating is required.

DEBENTURE TRUSTEE: This being the issue of Equity Shares, the appointment of Trustees is not required.

IPO GRADING: Since this issue is made in terms of Chapter IX of the SEBI (ICDR) Regulations, there is no requirement of appointing an IPO Grading Agency.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this issue. For taking an investment decision, investors must rely on their own examination of our Company and this issue, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to "Risk Factors" on page 19 of the Red Herring Prospectus.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
 SWASTIKA INVESTSMART LIMITED Address: Office No. 104, 1st Floor, KESHAVA Commercial Building, at No.C-5, "E" Block, Bandra Kurla Complex, Opp GST Bhavan, Bandra (East), Mumbai – 400051, Maharashtra, India; Merchant Banking Division: 48 Jaora Compound, M.Y.H Road, Indore (MP) – 452001; Tel. No.: + 91 0731 664 4244; Email: mb@swastika.co.in; Website: www.swastika.co.in; Investor Grievance Email: mb.investorgrievance@swastika.co.in; Contact Person: Mr. Mohit R. Goyal; SEBI Registration No.: INM000012102; CIN: L65910MH1992PLC067052	 MUFG INTIME INDIA PRIVATE LIMITED; (Formerly known as Link Intime India Private Limited) Address: C 101, 247 Park, Lal Bahadur Shastri Marg, Vikhroli (West), Mumbai 400 083, India; Tel. No.: + 91 810 811 4949; Email: vivekanand.smeipo@in.mfms.mufg.com; Website: www.linkintime.co.in Investor Grievance Email: vivekanand.smeipo@in.mfms.mufg.com; Contact Person: Shanti Gopalkrishnan; SEBI Registration No.: INR000004058; URL of SEBI website: www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmid=10; CIN: U67190MH1999PTC118368	 VIVEKANAND COTSPIN LIMITED; (Formerly known as Vivekanand Cotspin Private Limited) Ankit Sanchiher; Registered Office: S/No 181/1, 182/1, At Rangpurda, Kadi, Mahesana - 382715, Gujarat, India; Telephone No.: + 91 9227825102; E-Mail: cs@vcottonexport.com; Website: www.vcottonexport.com. Investors can contact the Company Secretary and Compliance Officer or the BRLM or the Registrar to the Issue in case of any pre-issue or post-issue related problems, such as non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders or non-receipt of funds by electronic mode, etc. For all issue related queries and for redressal of complaints, investors may also write to the BRLM.

AVAILABILITY OF RED HERRING PROSPECTUS: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus is available on the website of the SEBI at www.sebi.gov.in, website of the Company at www.vcottonexport.com the website of the BRLM to the Issue at www.swastika.co.in, the website of BSE SME i.e. www.bseindia.com, respectively.

AVAILABILITY OF THE ABRIDGED PROSPECTUS: A copy of the Abridged Prospectus is available on the website of the Company at www.vcottonexport.com the website of the BRLM to the Issue at www.swastika.co.in, the website of BSE SME i.e. www.bseindia.com, respectively.

AVAILABILITY OF BID-CUM-APPLICATION FORMS: Bid-Cum-Application forms can be obtained from the Registered Office of the Company: Vivekanand Cotspin Limited, Telephone: +91 9227825102; BRLM: Swastika Investmart Limited, Telephone: +91 731 6644244 and the Syndicate Member: Swastika Investmart Limited, Telephone: +91 731 6644244 and at the selected locations of the Sub-Syndicate Members, Registered Brokers, RTAs and CDPs



BASIS FOR THE ISSUE PRICE
The "Basis of the Issue Price" on page 110 of the Red Herring Prospectus has been updated with the above price band. Please refer to the website of the BRLM i.e. www.swastika.co.in for the "Basis of the Issue Price" updated with the above price band or scan the QR code for the "Basis for the Issue Price" updated with above price band.

Submission of Bids:

- Bids at cut off price shall not be permitted for all category of investors.
- Downgrade modification and cancellation shall not be applicable to any category of investor.

INDICATIVE TIMELINE FOR THE ISSUE

SUBMISSION OF BIDS:

- Bids at cut off price shall not be permitted for all category of investors.
- Downgrade modification and cancellation shall not be applicable to any category of investor.

Anchor Investor Bidding Date	Friday, September 18, 2026		
Bid Opening Date	Monday, September 21, 2026	Initiation of Allotment/Unblocking of Funds/refunds (T + 2 Days)	On or before Friday, September 25, 2026
Bid Closing Date (Tday)	Wednesday, September 23, 2026	Credit of Equity Shares to demat accounts of Allotees (T + 2 Days)	On or before Friday, September 25, 2026
Finalization of basis of allotment with the Designated Stock Exchange/ Allotment of Securities (T + 1 Day)	On or before Thursday, September 24, 2026	Commencement of Trading of Equity Shares on the Stock Exchanges/Listing Date (T + 3 Days)	On or before Monday, September 28, 2026

Timelines for Submission/Uploading of Application/Bid

Application Submission by Investors	Application Submission by Investors
- For all physical application: Between 10.00 a.m. and 5.00 p.m. during Issue Period (except the Bid Closing Date) - Electronic Applications (Online ASBA through 3-in-1 accounts) – Upto 4 pm on Bid Closing date i.e. T day. - Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) – Upto 3 pm on T day. - Electronic Applications (Syndicate Non-Retail, Non-Individual Applications) – Up to 3 pm on T day.	- For all physical application: Between 10.00 a.m. and 5.00 p.m. during Issue Period (except the Bid Closing Date) - Electronic Applications (Online ASBA through 3-in-1 accounts) – Upto 4 pm on Bid Closing date i.e. T day. - Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) – Upto 3 pm on T day. - Electronic Applications (Syndicate Non-Retail, Non-Individual Applications) – Up to 3 pm on T day.

(Above information is only reference purpose only and may change from bank to bank and broker to broker. Investors are requested to contact their own bank/broker for specific details.)

ASBA*	Simple, Safe, Smart way of Application- Make use of it!	*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For details, check section on ASBA below.	Mandatory in Public Issues from January 01, 2016. No cheque will be accepted
	UPI-Now available in ASBA for Individual Investors ("II") ** UPI-Now available in ASBA for Individual Investors and Non-Individual Investor applying for amount up to Rs. 5,00,000/- applying through Registered Brokers, DP's & RTAs.		

CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS:

For information on the main objects and other objects of our Company, see "History and Corporate Structure" on page 190 of the Red Herring Prospectus. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section "Material Contracts and Documents for Inspection" on page 351 of the Red Herring Prospectus.

LIABILITY OF MEMBERS OF THE COMPANY: Limited by shares.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: The Authorized share capital of the Company is ₹ 25,00,00,000 divided into 2,50,00,000 Equity Shares of face value of ₹ 10/- each. The issued, subscribed and paid-up share capital of the Company before the Issue is ₹ 16,25,00,000 divided into 1,62,50,000 Equity Shares of ₹ 10/- each. For details of the Capital Structure, see "Capital Structure" on the page 84 of the Red Herring Prospectus.

NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM:

Given below are the names of the signatories of the Memorandum of Association of the Company and the number of Equity Shares subscribed for by them at the time of signing of the Memorandum of Association of our Company: Nirav Bharatbhai Patel – 30,00,000 Equity Shares, Vishnubhai Pralahaddas Patel – 30,00,000 Equity Shares, Jasmin Vishnubhai Patel – 30,00,000 Equity Shares, Gautam Bharatkumar Patel – 30,00,000 Equity Shares and Bharatbhai Pralahadabhai Patel – 30,00,000 Equity Shares. For details of the Capital Structure, see "Capital Structure" on the page 84 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA (SEBI): Since the Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus/Prospectus will be filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire Disclaimer Clause of SEBI beginning on page 260 of the RHP.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by BSE Limited ("BSE") should not in any way be deemed or construed that the offer document has been cleared or approved by BSE nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to page 261 of the Red Herring Prospectus for the full text of the "Disclaimer Clause from BSE".

participating in the Issue. Bid-cum-application Forms will also be available on the websites of BSE and the designated branches of SCSBs, the list of which is available at websites of the stock exchanges and SEBI.

SYNDICATE MEMBER: Swastika Investmart Limited.

SUB-SYNDICATE MEMBER: Not Applicable.

BANKER TO THE ISSUE/ ESCROW COLLECTION BANK AND REFUND BANK/ PUBLIC ISSUE ACCOUNT BANK: Axis Bank Limited.

SPONSOR BANKS: Axis Bank Limited.

UPI: UPI Bidders can also bid through UPI mechanism.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Red Herring Prospectus.

Place: Mehsana

Date: September 15, 2026

Disclaimer: VIVEKANAND COTSPIN LIMITED is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public issue of its Equity Shares and has filed the RHP with the Registrar of Companies, Ahmedabad on September 10, 2026 and thereafter with SEBI and the Stock Exchanges. The RHP is available on the websites of SEBI at www.sebi.gov.in, website of the Company at www.vcottonexport.com, the website of the BRLM to the Issue at www.swastika.co.in, the website of BSE SME i.e. www.bseindia.com, respectively. Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, please refer to the RHP including the section titled "Risk Factors" beginning on page 19 of the Red Herring Prospectus.

The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, and may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in accordance with any applicable U.S. state securities laws. The Equity Shares are being Offered and sold outside the United States in "offshore transactions" in reliance on Regulation S under the Securities Act and the applicable laws of each jurisdiction where such Offers and sales are made. There will be no public offering in the United States.

CORRIGENDUM TO THE RED HERRING PROSPECTUS DATED SEPTEMBER 10, 2026

This Corrigendum should be read in conjunction with the Red Herring Prospectus filed with the Registrar of Companies, Ahmedabad on September 10, 2026. This is with reference to captioned above, we would like to inform to all shareholders that, the mentioned changes shall be read:

1. The Maximum Bid for "Individual Bidders / Investors (Who applies for minimum application size)" will be read as below:

"2 lots such that the application size shall be above ₹ 2.00 Lakhs in multiples of [•] Equity Shares" in place of "Such number of Equity Shares in multiples of [•] Equity Shares subject to applicable limits to the Applicant/Bidder".

DOCUMENTATION

अपोस्टल, गजट, जन्म/व्यापार/वाहन/ विवाह प्रमाणपत्र, ट्रांसफर, डुप्लीकेट, पासपोर्ट, वेबखली, ताहसील, बीजा, वोटकार्ड, CBSE, FSSAI, ITR, PAN, PCC. 98105-38183

PUBLIC NOTICE

Unit No. CGK-201, admeasuring 149,231 sq. mtrs. (1606 Sq. ft.), along with One Car parking space No. PK-3002, situated in DLF Capital Greens, 15, Shivaji Marg, Moti Nagar, New Delhi-110015 was allotted in the name of late Shri Rajesh Kukreja S/o Shri Parmanand Kukreja R/o 252, Gurjranwala Town part-3, Dr. Mukherjee Nagar, Delhi-110009 who has expired on 27.05.2024. Accordingly the name of Mrs. Sonika Kukreja w/o late Shri Rajesh Kukreja R/o 252, Gurjranwala Town part-3, Dr. Mukherjee Nagar, Delhi-110009 (being noted in DLF's record in respect of the captioned unit. If any body has any objection to this, he/ she may approach M/s DLF Home Developers Ltd., DLF Centre, Sansad Marg, New Delhi or the undersigned within 21 days of publication of this Notice.

Kshitiz Tyagi (Advocate)
Enr. No. DL/10308/19,
H No. WZ-75, Basai Darapur,
New Delhi-110015
Mob: 8860439191

PUBLIC NOTICE

Information is given to general public at large upon instruction from M/s Primary Project and Services Private Limited who intends to mortgage Freshold Commercial Unit No. 301 to 307 on Third Floor, upper area measuring 150 sq. mtrs., situated in Classic Complex, Plot No. 9, DDA Service Centre, Sector-5, Rohini, New Delhi-110085 who is the owner through Sale Deed dated 07.08.2026 executed by M/s Pacific Projects Limited vide Enr. No. 2276131/19/197, Bank No. 1, Vol. No. 15086, Page No. 29-52 dated 11.08.2026, SRD North West Region, That Original Sale Deed dated 12.12.2008 executed by M/s Classic Baudcon Private Limited in the favour of M/s Pacific Projects Limited in respect of the unit. Doc. No. 18846 is missing and not traceable. An online F.I.R. has been lodged on 07.09.2026, by Mr. Singender Kumar in P.S. – South Vihar, New Delhi vide LR No. 612852/2026. Anyone who find it is requested to submit the same to above mentioned address. Mises of the same may be liable for legal action. Any person(s), institution(s) having any claim and/or objection in respect of the said property shall communicate the same to the undersigned at our address within 14 days from the publication of this notice with documentary evidence in support thereof, failing which all the claim, of such person(s) institution(s) shall not be binding upon the said property or Godrej Finance Limited.

Mohd K. Hussain (Advocate)
D-21, Begumpet, Begumpet, Hyderabad-500009
New Delhi-110014, 8810351872

PUBLIC NOTICE

This is to inform to the public at large that my client Jagdish Chander S/o Dhan Singh presently aged about 57 years old along with his wife Reena Devi W/o Jagdish Chander aged about 54 years old both R/o 650 Balmiki Mohala, Shahabad Mohammad Pur, District- South-West Delhi, Delhi-110061, have cut off their family relation and have disowned their son Rohit Kumar & his wife Namely Nisha from their immovable & moveable properties, due to their disobedient and quarrelsome nature and his indulgence in various illegal activities. It is hereby declared that my client shall not be responsible & liable for any act of their son & his wife be it committed in the past, at present or in future.

GAURAV NAUTIAL (ADVOCATE) D/6038/2017
Ch. No. 704A & 736, Dwarka Court, ND-75

सार्वजनिक सूचना

जानकारी दी जा रही है कि मेरा क्लाइंट श्री जगदीश चंदर जी की पत्नी रेणा देवी जी के साथ उनके बेटे रोहित कुमार जी की पत्नी नमिता शर्मा जी के बीच संबंध तोड़ दिए हैं और उनसे उनके संपत्ति और दायित्वों से संबंधित कोई भी कार्य नहीं करने देंगे। यह घोषणा उनके अविश्वसनीय और अव्यवस्थित व्यवहार के कारण है। इससे पहले कि मेरा क्लाइंट किसी भी प्रकार के अविश्वसनीय या अव्यवस्थित व्यवहार में शामिल हो सके, यह घोषणा की जा रही है कि मेरा क्लाइंट अपने संपत्ति और दायित्वों से संबंधित किसी भी कार्य को करने से इनकार करेगा।

गौरव नाथुवाल (वकील) D/6038/2017
च. नं. 704A & 736, द्वारका कोर्ट, नई दिल्ली-75

PUBLIC NOTICE

My client, Akhtari Begum w/o Chidda Khan r/o A-1076, DDA Flats, Inderlok, Delhi-110035 has debarred and disowned her son Mr. Ikram and daughter-in-law Mrs. Asiya w/o Mr. Ikram both r/o A-1076, DDA Flats, Inderlok, Delhi-110035 from her all assets and properties and severed all relations with them. Any person dealing with them shall be doing all at his/her/ their own risk etc.

Kshitiz Tyagi
(Advocate)
Enr. No. DL-10308/19

PUBLIC NOTICE

My client, Akhtari Begum w/o Chidda Khan r/o A-1076, DDA Flats, Inderlok, Delhi-110035 has debarred and disowned her daughter Mrs. Shahana Begum w/o Mr. Abdul Wahid r/o B-4/31-B, DDA Flats, Inderlok Delhi-110035 from her all assets and properties and severed all relations with her. Any person dealing with her shall be doing all at his/her/ their own risk etc.

Kshitiz Tyagi
(Advocate)
Enr. No. DL-10308/19

PUBLIC NOTICE

General public is informed that my client QAMAR AHMED S/o Nazar Mohammad, Resident of 665, Gali No. 1A / 5 Pradhan Chowk, Wazirabad, Barani, Delhi-110084, and my family has severed all relationship with his son namely NAVEED AHMED due to his mis-behaviour and here by Debar and Disown him from all his moveable and immovable properties absolutely and forever. Anybody dealing with him shall do so at his own cost and risk.

Sd/-
(ABHINAV GUPTA)
Enr. No. D/9378/1997
Ch. No. C&D, Chandrika Hotel,
4/9, Asaf Ali Road, New Delhi

"IMPORTANT"

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(Please scan this QR code to view the RHP)

VIVEKANAND COTSPIN LIMITED

(Formerly known as Vivekanand Cotspin Private Limited)
CIN: U13111GJ2024PLC154066

Our Company was originally formed and registered as a Limited Liability Partnership under the Limited Liability Partnership Act, 2008 ("LLP Act") in the name and style of "Vivekanand Cotspin LLP" (LLPIN: AAE-4147) and received a certificate of incorporation from the Registrar of Companies, Gujarat, Dadra and Nagar Havelli on July 21, 2015. Further, "Vivekanand Cotspin LLP" was thereafter converted from a Limited Liability Partnership to a Private Limited Company under part I Chapter XXI of Section 366 of Companies Act, 2013 with the name of "Vivekanand Cotspin Private Limited" and received a fresh certificate of incorporation from the Registrar of Companies, Central Registration Center on August 5, 2024. The Corporate Identification Number of our Company is U13111GJ2024PTC154066. Later, our Company was converted into Public Limited Company and consequently name of company was changed from "Vivekanand Cotspin Private Limited" to "Vivekanand Cotspin Limited" vide Special resolution passed by the Shareholders at the Extra Ordinary General Meeting held on December 02, 2024 and a fresh certificate of incorporation dated December 16, 2024 issued by the Registrar of Companies, Central Processing Centre. For further details, please refer to chapter titled "History and Corporate Structure" beginning on page 190 of this Red Herring Prospectus.

Registered Office: S/No 181/1, 182/1, At Rangpurda, Kadi, Mahesana-382715, Gujarat, India;
Tel No.: +91 9227825102; Email: cs@vcottonexport.com, Website: www.vcottonexport.com;
Contact Person: Ankit Sanchiher, Company Secretary and Compliance Officer.

PROMOTERS OF THE COMPANY: NIRAV BHARATBHAI PATEL, JASMIN VISHNUBHAI PATEL, BHARATBHAI PRAHALADBHAI PATEL, VISHNUBHAI PRAHALADDAS PATEL, GAUTAM BHARATKUMAR PATEL, B P PATEL FAMILY TRUST, V P PATEL FAMILY TRUST, RANJANBEN BHARATBHAI PATEL AND KAPILABEN VISHNUBHAI PATEL

THE ISSUE

INITIAL PUBLIC ISSUE OF UPTO 60,00,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH OF VIVEKANAND COTSPIN LIMITED ("VCL" OR "OUR COMPANY") FOR CASH AT A PRICE OF ₹ [•]/- PER EQUITY SHARE (INCLUDING A SHARE PREMIUM OF ₹ [•]/- PER EQUITY SHARE) ("ISSUE PRICE") AGGREGATING TO ₹ [•] LAKHS, OF WHICH 3,00,000 EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH AT A PRICE OF ₹ [•]/- AGGREGATING TO ₹ [•] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER ("MARKET MAKER RESERVATION PORTION") AND NET ISSUE TO PUBLIC OF 57,00,000 EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH AT A PRICE OF ₹ [•]/- AGGREGATING TO ₹ [•] LAKHS (HEREINAFTER REFERRED TO AS THE "NET ISSUE") THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.97% AND 25.62% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY. THE FACE VALUE OF THE EQUITY SHARES IS ₹ 10/- EACH.

DETAILS OF THE SELLING SHAREHOLDERS, OFFER FOR SALE AND WEIGHTED AVERAGE COST OF ACQUISITION: NOT APPLICABLE

The Company has completed pre-IPO placements in a price range of Rs. [-] to Rs. [-] per Equity Share. For further details of pre-IPO placements by the Company from the date of the DRHP, please refer to "Additional Information to investors" herein below- Not applicable as company has not undertaken any Pre-Ipo placement.

PRICE BAND: ₹ 32/- TO ₹ 37/- PER EQUITY SHARE OF FACE VALUE ₹ 10/- EACH

THE FLOOR PRICE IS 3.20 TIMES OF THE FACE VALUE OF THE EQUITY SHARES AND THE CAP PRICE IS 3.70 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.

THE PRICE TO EARNING RATIO BASED ON RESTATED FINANCIAL DILUTED EPS FOR FISCAL 2026, AT THE FLOOR PRICE IS 13.06 TIMES AND AT THE CAP PRICE IS 15.10 TIMES.

BIDS CAN BE MADE FOR A MINIMUM OF 6,000 EQUITY SHARES AND IN MULTIPLES OF 3,000 EQUITY SHARES THEREAFTER.

BID/ISSUE PROGRAMME

ANCHOR INVESTOR BIDDING DATE: FRIDAY, SEPTEMBER 18, 2026;

BID/ ISSUE OPENS ON: MONDAY, SEPTEMBER 21, 2026;

BID/ ISSUE CLOSES ON: WEDNESDAY, SEPTEMBER 23, 2026

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER COMPANY

Our company is engaged in the business of cotton processing and yarn manufacturing, comprising ginning of raw cotton (kapas) into cotton bales and cotton seed, and spinning of cotton bales into cotton yarn. In addition to its manufacturing activities, the Company also undertakes trading of cotton bales and cotton yarn in the ordinary course of business to meet customer requirements and optimize business opportunities.

THIS ISSUE IS BEING MADE THROUGH BOOK BUILDING PROCESS, IN TERMS OF REGULATION 229(2) OF CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 (THE "SEBI (ICDR) REGULATIONS") AS AMENDED READ WITH RULE 19(2)(B) OF SECURITIES CONTRACTS (REGULATION) RULES, 1957, AS AMENDED FROM TIME TO TIME. THE EQUITY SHARES OF THE COMPANY WILL GET LISTED ON SME PLATFORM OF BSE LIMITED ("BSE SME"). BSE LIMITED SHALL BE THE DESIGNATED STOCK EXCHANGE.

ALLOCATION OF THE ISSUE

- QIB PORTION: NOT MORE THAN 50% OF THE NET OFFER
- NON-INSTITUTIONAL PORTION: NOT LESS THAN 15% OF THE NET OFFER
- INDIVIDUAL INVESTOR PORTION: NOT LESS THAN 35% OF THE NET OFFER
- MARKET MAKER PORTION 3,00,000 EQUITY SHARES OR 5.00% OF THE ISSUE.

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE ISSUE, INCLUDING THE RISKS FACTORS INVOLVED AND MUST NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE ISSUE AVAILABLE IN ANY MANNER.

In accordance with the recommendation of the Audit Committee of our Company, pursuant to their resolution dated May 30, 2026, the above provided price band is justified based on quantitative factors/ KPIs disclosed in the "Basis for Issue Price" section beginning on page 110 of the Red Herring Prospectus vis-a-vis the weighted average cost of acquisition ("WACA") of primary and secondary transaction(s), as applicable, disclosed in "Basis for Issue Price" section beginning on page 110 of the Red Herring Prospectus and provided below in the advertisement.

RISKS TO INVESTORS

Summary Description of key Risk Factors Based on Materiality

1. We have engaged in related party transactions and may continue to do so in the future. A significant portion of our sales and purchase transactions are with related parties.
2. Our Company enters into significant business transactions with certain related parties to leverage their specialized capabilities, export infrastructure, processing facilities and established customer relationships. Any disruption, modification or termination of such arrangements, or our inability to replace them on commercially comparable terms, could adversely affect our business, operations and financial condition.
3. Under-utilization of our manufacturing capacities and an inability to effectively utilize our existing manufacturing capacities could have an adverse effect on our business, future prospects and future financial performance.
4. There may be potential conflicts of interest if our promoter group entities and group companies get involved in any business activities that compete with or are in the same line of activity as our business operations.
5. Any fluctuations in cotton prices and availability may pose a significant risk to the Company's cost of production and profitability.
6. Dependence on seasonal cotton production may disrupt raw material procurement, impacting manufacturing continuity, production schedules, and profitability.
7. There are certain discrepancies / errors noticed in some of our corporate records relating to forms filed with the Registrar of Companies and other provisions of Companies Act, 2013. Any penalty or action taken by any regulatory authorities in future for non-compliance with provisions of corporate and other law could impact the financial position of the Company to that extent.
8. The Chairman & Managing Director of our Company, Nirav Bharatbhai Patel has been director of the Company which was voluntary Struck-Off.
9. A portion of our gross margins is attributable to transactions with related parties, and any reduction or discontinuation of such transactions could adversely affect our profitability and results of operations.
10. There is intense competition in the cotton processing and yarn manufacturing industry, which may affect market position and profitability.

1. Details for ratio such as price/earnings, earnings per share, return on net worth, net asset value per share, of our company and our listed peer group for the latest full financial year:

Name of the company	For the year ended March 31, 2026						
	Face Value (₹)	Revenue from Operations (₹ in Lakhs)	Basic EPS (₹)	Diluted EPS (₹)	P/E (based on Dilute EPS)	Return on average net worth (%)	NAV per Equity Share (₹)
Vivekanand Cotspin Limited	10	40,801.01	2.45	2.45	15.10	15.96%	17.81
Peer Group							
Deepak Spinners Limited	10	53,416.00	5.06	5.06	22.11	1.60%	319.10
Lagnum Spintex Limited	10	60,498.05	8.14	8.14	9.52	11.23%	76.60

Source: All the financial information for listed industry peers mentioned above is on a Standalone basis sourced from the Annual Reports of the peer company uploaded on the BSE website for the year ended March 31, 2026.

Notes:

1. P/E Ratio has been computed based on the closing market price of equity shares on the BSE website on May 29, 2026, divided by the Diluted EPS for the period ended March 31, 2026;
 2. RoNW is computed as net profit after tax divided by the average net worth. Net worth has been computed as sum of share capital and reserves and surplus;
 3. NAV is computed as the closing net worth divided by the number of equity shares outstanding.
 4. Investors should read the above-mentioned information along with "Risk Factors", "Our Business", Management Discussion and Analysis of Financial Position and Results of Operations" and "Restated Financial Statements" on page nos. 19, 157, 228 and 221, respectively, to have a more informed view. The trading price of the Equity Shares could decline due to the factors mentioned in the "Risk Factors" and you may lose all or part of your investments.
3. Weighted Average return on net worth for the last 3 FYs of our company:

Financial Year	Return on Net Worth (%)	Weights
Financial Year ended March 31, 2026	15.96	3
Financial Year ended March 31, 2025	26.09	2
Financial Year ended March 31, 2024	11.72	1
Weighted Average		18.63

Notes:

- RoNW is computed as net profit after tax divided by the average net worth. Net worth has been computed as sum of share capital and reserves and surplus;

- Weighted average = Aggregate of year-wise weighted RoNW divided by the aggregate of weights i.e. sum of (RONW x Weight) for each year / Total of weights;
- The figures disclosed above are based on the Restated Financial Statements.

4. Disclosures as per clause (9)(K)(4) of Part A to Schedule VI, as applicable.

a. Primary Transactions:

Price per share of Issuer Company based on primary / new issue of shares (equity/convertible securities), excluding shares issued under ESOP/ESOS and issuance of bonus shares, during the 18 months preceding the date of filing of the DRHP, where such issuance is equal to or more than 5 per cent of the fully diluted paid-up share capital of the Issuer Company (calculated based on the pre-Issue capital before such transaction/s and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days:

Date of allotment	Nature of allotment	Number of equity shares Allotted (A)	Face value per equity share (₹)	Issue price per equity share (₹)	Nature of consideration	Total Consideration (₹ in lakhs) (B)
March 25, 2026	Right Issue	12,50,000	10.00	64.00	Cash	800.00
Weighted average cost of acquisition (WACA) (B/A)						64.00

b. Secondary Acquisition:

There have been no secondary sale/transfers or acquisition of any Equity Shares or convertible securities, where the Promoters, members of the Promoter Group, or Shareholders having the right to nominate Directors to the Board of our Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this Draft Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c. Except as disclosed below there were no such other primary issuances / secondary transactions except as provided in (a) and (b) to be informed under this section based on last 5 primary or secondary transactions (secondary transactions where Promoter / Promoter Group entities or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction), not older than 3 years prior to irrespective of the size of transactions.

Date of allotment/ Transaction	Nature of allotment	Number of equity shares Allotted /Transferred	Name of Transferor	Name of Transferee	Face value per equity share (₹)	Issue price per equity share (₹)	Nature of consideration	Total Consideration (₹ in lakhs)
August 02 2024	Subscribers to MOA	1,50,00,000	-	-	10	10.00	Cash	1,500.00
September 30, 2024	Transfer of shares	100	Vishnubhai	Preet	10	10.95	Cash	0.01
		100	Bharatbhai	Ranjanaben	10	10.95	Cash	0.01
Weighted average cost of acquisition (WACA)								10.00

Continued to next page.

Ahmedabad

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Weighted average cost of acquisition (WACA) compared to floor price and cap price

Types of transactions	Weighted average cost of acquisition (₹ per Equity Shares)	Floor price* (i.e. ₹ 32/-)	Cap price* (i.e. ₹ 37/-)
Weighted average cost of acquisition for last 18 months for primary / new issue of shares (equity / convertible securities), excluding shares issued under an employee stock option plan/employee stock option scheme and issuance of bonus shares, during the 18 months preceding the date of filing of this Draft Red Herring Prospectus, where such issuance is equal to or more than five per cent of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction/s and excluding employee stock options), in a single transaction or multiple transactions combined together over a span of rolling 30 days.	64.00	0.50	0.58
Weighted average cost of acquisition for last 18 months for secondary sale / acquisition of shares equity / convertible securities), where promoter / promoter group entities or Selling Shareholder or shareholder(s) having the right to nominate director(s) in our Board are a party to the transaction (excluding gifts), during the 18 months preceding the date of filing of this Draft Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid-up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.	NA	NA	NA
Except as disclosed below there were no such other primary issuances / secondary transactions except as provided in (a) and (b) to be informed under this section based on last 5 primary or secondary transactions (secondary transactions where Promoter / Promoter Group entities or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction), not older than 3 years prior to irrespective of the size of transactions.	10.00	3.20	3.70

1. Justification for Basis of Issue Price

Explanation for Issue Price being 0.58 times of weighted average cost of acquisition of primary issuance price / secondary transaction price of Equity Shares along with our Company's KPIs and financial ratios for the and financial year ended on March 31, 2026, 2025, and March 31, 2024.

*To be included on finalization of Price Band.

2. The Issue Price is [•] times of the Face Value of the Equity Shares

The Issue Price of ₹ [•] /- has been determined by our Company in consultation with the BRLM, on the basis of market demand from investors for Equity Shares, as determined through the Book Building Process, and is justified in view of the above qualitative and quantitative parameters. Investors should read the above-mentioned information along with "Risk Factors", "Business Overview", "Management Discussion and Analysis of Financial Position and Results of Operations" and "Restated Financial Statements" on page nos. 19, 157, 228 and 221, respectively, to have a more informed view. The trading price of the Equity Shares could decline due to the factors mentioned in the "Risk Factors" and you may lose all or part of your investments.

ADDITIONAL INFORMATION FOR INVESTORS

1. Details of proposed /undertaken pre-issue placements from the DRHP filing date: Not Applicable.

2. Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date: None.

3. Shareholding of Promoter / Promoter Group and Additional Top 10 Shareholders of the Company

S. No.	Pre-Issue shareholding as at the date of Advertisement			Post-Issue shareholding as at Allotment			
	Shareholders	Number of Equity Shares	Percentage (%) holding*	At the lower end of the price band (₹ 32/-)	Percentage (%) holding	At the upper end of the price band (₹ 37/-)	Percentage (%) holding
Promoters							
1.	Nirav Bharatbhai Patel	32,50,000	20.00	32,50,000	14.61	32,50,000	14.61
2.	Jasmin Vishnubhai Patel	32,50,000	20.00	32,50,000	14.61	32,50,000	14.61
3.	Gautam Bharatkumar Patel	32,50,000	20.00	32,50,000	14.61	32,50,000	14.61
4.	Bharatbhai Prahaladhbhai Patel	32,49,784	20.00	32,49,784	14.61	32,49,784	14.61
5.	Vishnubhai Prahaladdas Patel	32,49,784	20.00	32,49,784	14.61	32,49,784	14.61
6.	B P Patel Family Trust	108	Negligible	108	Negligible	108	Negligible
7.	V P Patel Family Trust	108	Negligible	108	Negligible	108	Negligible
8.	Ranjanben Bharatbhai Patel	108	Negligible	108	Negligible	108	Negligible
Total (A)		1,62,49,892	100.00	1,62,49,892	73.03	1,62,49,892	73.03
Promoter Group							
1.	Preet Vishnubhai Patel	108	Negligible	108	Negligible	108	Negligible
Total (B)		108	Negligible	108	Negligible	108	Negligible
Additional top 10 shareholders							
Public in IPO	-	-	-	60,00,000	26.97	60,00,000	26.97
Total (C)	-	-	-	60,00,000	26.97	60,00,000	26.97
Total (A+B+C)		1,62,50,000	100.00	2,22,50,000	100.00	2,22,50,000	100.00

Notes:

*Rounded off;

**There are no additional public shareholders other than promoters;

(1) There are One (1) Promoter Group Shareholder, i.e., Preet Vishnubhai Patel;

(2) Includes all options that have been exercised until date of Red Herring Prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisement until date of Red Herring Prospectus;

(3) Based on the Issue price of ₹ [•] /- and subject to finalization of the basis of allotment.

Investors should read the RHP carefully, including the "Risk Factors" on the page 19 of the RHP before making any investment decision.

CREDIT RATING: This being the issue of Equity Shares, no credit rating is required.

DEBENTURE TRUSTEE: This being the issue of Equity Shares, the appointment of Trustees is not required.

IPO GRADING: Since this issue is made in terms of Chapter IX of the SEBI (ICDR) Regulations, there is no requirement of appointing an IPO Grading Agency.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this issue. For taking an investment decision, investors must rely on their own examination of our Company and this Issue, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does SEBI guarantee the accuracy or adequacy of the contents of the Red Herring Prospectus. Specific attention of the investors is invited to "Risk Factors" on page 19 of the Red Herring Prospectus.

BOOK RUNNING LEAD MANAGER TO THE ISSUE	REGISTRAR TO THE ISSUE	COMPANY SECRETARY AND COMPLIANCE OFFICER
SWASTIKA INVESTMART LIMITED Address: Office No. 104, 1st Floor, KESHAVA Commercial Building, ot No C-5, "E" Block, Bandra Kurla Complex, Opp GST Bhavan, Bandra (East), Mumbai – 400051, Maharashtra, India. Merchant Banking Division: 48 Jaora Compound, M.Y.H Road, Indore (MP) – 452001; Tel. No.: +91 0731 664 4244; Email: mb@swastika.co.in ; Website: www.swastika.co.in ; Investor Grievance Email: mb.investorgrievance@swastika.co.in ; Contact Person: Mr. Mohit R. Goyal; SEBI Registration No.: INM000012102; CIN: L65910MH1992PLC067052	MUFG INTIME INDIA PRIVATE LIMITED; (Formerly known as Link Intime India Private Limited) Address: C 101, 247 Park, Lal Bahadur Shastri Marg, Vikhroli (West), Mumbai 400 083, India; Tel. No.: +91 810 811 4949; Email: vivekanand.smeipo@in.mpmis.mufg.com ; Website: www.linkintime.co.in Investor Grievance Email: vivekanand.smeipo@in.mpmis.mufg.com ; Contact Person: Shanti Gopalkrishnan; SEBI Registration No.: INR000004058; URL of SEBI website: www.sebi.gov.in/sebiweb/other/OtherAction.do?do Recognised FPI – yes/Intimid – 10; CIN: U67190MH1999PTC118368	VIVEKANAND COTSPIN LIMITED; (Formerly known as Vivekanand Cotspin Private Limited) Ankit Sanchiher; Registered Office: S/No 181/1, 182/1, At Rangpurda, Kadi, Mahesana - 382715, Gujarat, India; Telephone No: +91 9227825102; E-Mail: cs@vcottonexport.com ; Website: www.vcottonexport.com . Investors can contact the Company Secretary and Compliance Officer or the BRLM or the Registrar to the Issue in case of any pre-issue or post-issue related problems, such as non-receipt of letters of Allotment, non-credit of Allotted Equity Shares in the respective beneficiary account, non-receipt of refund orders or non-receipt of funds by electronic mode, etc. For all issue related queries and for redressal of complaints, investors may also write to the BRLM.

AVAILABILITY OF RED HERRING PROSPECTUS: Investors are advised to refer to the Red Herring Prospectus and the Risk Factors contained therein before applying in the Issue. Full copy of the Red Herring Prospectus is available on the website of the SEBI at www.sebi.gov.in, website of the Company at www.vcottonexport.com the website of the BRLM to the Issue at www.swastika.co.in, the website of BSE SME i.e. www.bseindia.com, respectively.

AVAILABILITY OF THE ABRIDGED PROSPECTUS: A copy of the Abridged Prospectus is available on the website of the Company at www.vcottonexport.com the website of the BRLM to the Issue at www.swastika.co.in, the website of BSE SME i.e. www.bseindia.com, respectively.

AVAILABILITY OF BID-CUM-APPLICATION FORMS: Bid-Cum-Application forms can be obtained from the Registered Office of the Company: Vivekanand Cotspin Limited, Telephone: +91 9227825102; BRLM: Swastika Investmart Limited, Telephone: +91 731 6644244 and the Syndicate Member: Swastika Investmart Limited, Telephone: +91 731 6644244 and at the selected locations of the Sub-Syndicate Members, Registered Brokers, RTAs and CDPs



The "Basis of the Issue Price" on page 110 of the Red Herring Prospectus has been updated with the above price band. Please refer to the website of the BRLM i.e. www.swastika.co.in for the "Basis of the Issue Price" updated with the above price band or scan the QR code for the "Basis for the Issue Price" updated with above price band.

BASIS FOR THE ISSUE PRICE**INDICATIVE TIMELINE FOR THE ISSUE****Submission of Bids:**

- Bids at cut off price shall not be permitted for all category of investors.
- Downgrade modification and cancellation shall not be applicable to any category of investor.

SUBMISSION OF BIDS:

- Bids at cut off price shall not be permitted for all category of investors.
- Downgrade modification and cancellation shall not be applicable to any category of investor.

Anchor Investor Bidding Date	Friday, September 18, 2026		
Bid Opening Date	Monday, September 21, 2026	Initiation of Allotment/Unblocking of Funds/refunds (T + 2 Days)	On or before Friday, September 25, 2026
Bid Closing Date (Tday)	Wednesday, September 23, 2026	Credit of Equity Shares to demat accounts of Allotees (T + 2 Days)	On or before Friday, September 25, 2026
Finalization of basis of allotment with the Designated Stock Exchange/ Allotment of Securities (T + 1 Day)	On or before Thursday, September 24, 2026	Commencement of Trading of Equity Shares on the Stock Exchanges/Listing Date (T + 3 Days)	On or before Monday, September 28, 2026

Timelines for Submission/Uploading of Application/Bid

Application Submission by Investors	Application Submission by Investors
- For all physical application: Between 10.00 a.m. and 5.00 p.m. during Issue Period (except the Bid Closing Date) - Electronic Applications (Online ASBA through 3-in-1 accounts) – Upto 4 pm on Bid Closing date i.e. T day. - Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) – Upto 3 pm on T day. - Electronic Applications (Syndicate Non-Retail, Non-Individual Applications) – Upto 3 pm on T day.	- For all physical application: Between 10.00 a.m. and 5.00 p.m. during Issue Period (except the Bid Closing Date) - Electronic Applications (Online ASBA through 3-in-1 accounts) – Upto 4 pm on Bid Closing date i.e. T day. - Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) – Upto 3 pm on T day. - Electronic Applications (Syndicate Non-Retail, Non-Individual Applications) – Upto 3 pm on T day.

(Above information is only reference purpose only and may change from bank to bank and broker to broker. Investors are requested to contact their own bank/broker for specific details.)

ASBA*	Simple, Safe, Smart way of Application- Make use of it!	*Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For details, check section on ASBA below.	Mandatory in Public Issues from January 01, 2016. No cheque will be accepted
UPI	UPI-Now available in ASBA for Individual Investors ("II") ** UPI-Now available in ASBA for Individual Investors and Non-Individual Investor applying for amount up to Rs. 5,00,000/- applying through Registered Brokers, DP's & RTAs.		

CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS:

For information on the main objects and other objects of our Company, see "History and Corporate Structure" on page 190 of the Red Herring Prospectus. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section "Material Contracts and Documents for Inspection" on page 351 of the Red Herring Prospectus.

LIABILITY OF MEMBERS OF THE COMPANY: Limited by shares.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: The Authorized share capital of the Company is ₹ 25,00,00,000 divided into 2,50,00,000 Equity Shares of face value of ₹ 10/- each. The issued, subscribed and paid-up share capital of the Company before the Issue is ₹ 16,25,00,000 divided into 1,62,50,000 Equity Shares of ₹ 10/- each. For details of the Capital Structure, see "Capital Structure" on the page 84 of the Red Herring Prospectus.

NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM:

Given below are the names of the signatories of the Memorandum of Association of the Company and the number of Equity Shares subscribed for by them at the time of signing of the Memorandum of Association of our Company: Nirav Bharatbhai Patel – 30,00,000 Equity Shares, Vishnubhai Prahladdas Patel – 30,00,000 Equity Shares, Jasmin Vishnubhai Patel – 30,00,000 Equity Shares, Gautam Bharatkumar Patel – 30,00,000 Equity Shares and Bharatbhai Prahaladhbhai Patel – 30,00,000 Equity Shares. For details of the Capital Structure, see "Capital Structure" on the page 84 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA (SEBI): Since the Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus/Prospectus will be filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire Disclaimer Clause of SEBI beginning on page 260 of the RHP.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by BSE Limited ("BSE") should not in any way be deemed or construed that the offer document has been cleared or approved by BSE nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to page 261 of the Red Herring Prospectus for the full text of the "Disclaimer Clause from BSE".

participating in the Issue. Bid-cum-application Forms will also be available on the websites of BSE and the designated branches of SCSBs, the list of which is available at websites of the stock exchanges and SEBI.

SYNDICATE MEMBER: Swastika Investmart Limited.

SUB-SYNDICATE MEMBER: Not Applicable.

BANKER TO THE ISSUE/ ESCROW COLLECTION BANK AND REFUND BANK/ PUBLIC ISSUE ACCOUNT BANK: Axis Bank Limited.

SPONSOR BANKS: Axis Bank Limited.

UPI: UPI Bidders can also bid through UPI mechanism.

All capitalized terms used herein and not specifically defined shall have the same meaning as ascribed to them in the Red Herring Prospectus.

Place: Mehsana Date: September 15, 2026	On behalf of Board of Directors For, Vivekanand Cotspin Limited Sd/- Nirav Bharatbhai Patel Chairman and Managing Director
Disclaimer: VIVEKANAND COTSPIN LIMITED is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public issue of its Equity Shares and has filed the RHP with the Registrar of Companies, Ahmedabad on September 10, 2026 and thereafter with SEBI and the Stock Exchanges. The RHP is available on the websites of SEBI at www.sebi.gov.in , website of the Company at www.vcottonexport.com , the website of the BRLM to the Issue at www.swastika.co.in , the website of BSE SME i.e. www.bseindia.com , respectively. Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, please refer to the RHP including the section titled "Risk Factors" beginning on page 19 of the Red Herring Prospectus. The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, and may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in accordance with any applicable U.S. state securities laws. The Equity Shares are being Offered and sold outside the United States in 'offshore transactions' in reliance on Regulation S under the Securities Act and the applicable laws of each jurisdiction where such Offers and sales are made. There will be no public offering in the United States.	

CORRIGENDUM TO THE RED HERRING PROSPECTUS DATED SEPTEMBER 10, 2026

This Corrigendum should be read in conjunction with the Red Herring Prospectus filed with the Registrar of Companies, Ahmedabad on September 10, 2026. This is with reference to captioned above, we would like to inform to all shareholders that, the mentioned changes shall be read:

1. The Maximum Bid for "Individual Bidders / Investors (Who applies for minimum application size)" will be read as below:

*2 lots such that the application size shall be above ₹ 2.00 Lakhs in multiples of [•] Equity Shares" in place of "Such number of Equity Shares in multiples of [•] Equity Shares subject to applicable limits to the Applicant/Bidder".

Brooks LABORATORIES LIMITED
 CIN No.: L24232HP2002PLC000267 Regd Office: Village Kishanpura, Nalagarh Road, Baddi, Dist. Solan H.P.-174101
 E-mail : investors@brookslabs.net | Website: www.brookslabs.net

SPECIAL WINDOW FOR RE-LODGE OF TRANSFER REQUESTS OF PHYSICAL SHARES

Pursuant to SEBI Circular No. HO/38/13/1(2)/2026-MRSD-POD/N/3750/2026 dated January 30, 2026, shareholders are hereby informed that a Special Window has been opened from February 05, 2026, to February 04, 2027, for re-lodgement of transfer deeds. These facilities are available for re-lodgement of transfer deeds which were lodged before 1st April, 2019, for transfer of physical shares and were rejected/returned/not attended due to a deficiency in the documents/process or otherwise. All transfers requested duly rectified and re-lodged during the aforesaid period will be processed through the transfer cum demat mode, i.e. the shares will be transferred to the transferee only in dematerialised mode.

Shareholders who wish to avail the opportunity are requested to contact our Registrar and Transfer Agent MUFG Intime India Private Limited (formerly Link Intime India Private Limited) at rtnt.helpdesk@in.mpmis.mufg.com, Contact Number 022-49186270, C 101, Embassy 247, LBS Marg, Vikhroli (West), Mumbai, 400083.

The copy of the circular is also available on the website of the Company at <https://www.brookslabs.net/>

Date : September 15, 2026
Place: Baddi

For Brooks Laboratories Limited
Sd/- Bhushan Singh Rana
DIN: 10289384

ARKA
Arka Fincap Limited

Registered & Corporate Office: 2504, 2505, 2506, 251 Floor, One Lodha Place, Lodha World Towers Senapati Bapat Marg, Lower Parel, Mumbai - 400013
CIN: U65992MH2018PLC308329
Tel: +91 22 40471000
Website: www.arkafincap.com
Email: customercare@arkafincap.com

NOTICE - BRANCH SHIFTING

Notice is hereby given that Arka Fincap Limited proposes to shift its branch office currently located at 6th Floor, A-605, Sun West Bank, Opp City Gold Theater, Ashram Road, Ahmedabad, Gujarat - 380009, to the New Address at: **1st Floor, FF-2, Nilkanth Avenue - 1, Opp.D.R.T. Court, Mr. Navvug Colony, Nr. Gujarat Vidhyapith, Ashram Road, Ahmedabad, Gujarat - 380009, effective 10th November 2026.**

For any assistance, please contact at +91 22 40471000 or send an email to customercare@arkafincap.com.

For Arka Fincap Limited
Sd/- Niki Mehta
Company Secretary and Chief Compliance Officer

A Kirloskar Group Company
 The mark "Kirloskar" in the status in line is owned by Kirloskar Proprietary Limited and ARKA Fincap Limited is the permitted user.

KERALA STATE ROAD TRANSPORT CORPORATION
 Transport Bhavan, Fort P.O, Thiruvananthapuram-695023
E-TENDER NOTICE

Name of Item	Last Date of Bid submission
10.00 x 20-16 PR Radial Tyre with Tubes and Flaps	22.09.2026, 06.00 PM
295/80 R 22.5 Tubeless Tyre	
255/70.R.22.5 16 PR Tubeless Tyre	
For the detailed tender document visit: www.etenders.kerala.gov.in , www.keralartc.com/tenders/purchase , e-mail: sr@kerala.gov.in	

sd/- Chairman & Managing Director
www.keralartc.com/tenders/purchase, e-mail: sr@kerala.gov.in
 15.09.2026

Castrol CASTROL INDIA LIMITED
 CIN: L23200MH1979PLC021359
Registered Office: Technopolis Knowledge Park, Mahakali Caves Road, Andheri (East), Mumbai - 400 093
Website: www.castrol.co.in
Tel: +91 22 7177 7111 **Email id:** investorrelations.india@castrol.com

PUBLIC NOTICE FOR LOSS OF SHARE CERTIFICATE(S)

Notice is hereby given that the following share certificate(s) issued by the Company are stated to have been lost / misplaced and the registered shareholder(s) thereof have applied for issue of duplicate share certificate(s). Notice is hereby given that the Company will proceed with issuance of the entitlement letter / credit of the shares in accordance with applicable laws in lieu of the undemonstrated shares unless a valid objection is received by the Company or its Registrar and Transfer Agent (RTA) - KFin Technologies Limited, Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Serilingampalli, Hyderabad - 500 032 , within 15 days ("1st October 2026") from the date of publication of this notice.

Any person having any claim in respect of the said certificate(s) should lodge the same, together with the complete and valid set of supporting documents, with the Company's RTA or with the Company at its registered office.

Name of the Shareholder	Folio No.	Certificate No.	Distinctive No.	No. of shares
Vinodkumar Shah	V0000724	1720	2738604	2743415
		14949	496606095	496610906

No claims will be entertained by the Company after the expiry of aforesaid stipulated period.

For Castrol India Limited
Sd/- Hemangi Ghosh
Company Secretary & Compliance Officer

Place: Mumbai
Date: 15 September 2026

Whirlpool

WHIRLPOOL OF INDIA LIMITED
 CIN No: L29191PN1960PLC020063
Regd. Office: Plot No. A-4 MIDC, Ranjanagan, Taluka- Shirur, Distt- Pune - 412220, Maharashtra
Corporate Office: Plot 40, Sector-44, Gurugram - 122002, Haryana
Website: www.india.whirlpool.in, **Email:** investor_contact@whirlpool.in

ATTENTION SHAREHOLDERS

Opening of Special Window for Re-lodgement of Transfer of requests of Physical Shares

Notice is hereby given to Shareholders that in terms of SEBI Circular No. HO/38/13/1(2)/2026-MRSD-POD/I/3750/2026 dated January 30, 2026, the Special window has been extended for a period of one year, from February 05, 2026 to February

THIS IS A PUBLIC ANNOUNCEMENT FOR INFORMATION PURPOSES ONLY. THIS IS NOT A PROSPECTUS ANNOUNCEMENT AND DOES NOT CONSTITUTE AN INVITATION OR OFFER TO ACQUIRE, PURCHASE OR SUBSCRIBE TO SECURITIES. NOT FOR PUBLICATION OR DISTRIBUTION, DIRECTLY OR INDIRECTLY OUTSIDE INDIA.



(Please scan this QR code to view the RHP)

VIVEKANAND COTSPIN LIMITED

(Formerly known as Vivekanand Cotspin Private Limited)
CIN: U13111GJ2024PLC154066

Our Company was originally formed and registered as a Limited Liability Partnership under the Limited Liability Partnership Act, 2008 (“LLP Act”) in the name and style of “Vivekanand Cotspin LLP” (LLPIN: AAE-4147) and received a certificate of incorporation from the Registrar of Companies, Gujarat, Dadra and Nagar Havelli on July 21, 2015. Further, “Vivekanand Cotspin LLP” was thereafter converted from a Limited Liability Partnership to a Private Limited Company under part I Chapter XXI of Section 366 of Companies Act, 2013 with the name of “Vivekanand Cotspin Private Limited” and received a fresh certificate of incorporation from the Registrar of Companies, Central Registration Center on August 5, 2024. The Corporate Identification Number of our Company is U13111GJ2024PTC154066. Later, our Company was converted into Public Limited Company and consequently name of company was changed from “Vivekanand Cotspin Private Limited” to “Vivekanand Cotspin Limited” vide Special resolution passed by the Shareholders at the Extra Ordinary General Meeting held on December 02, 2024 and a fresh certificate of incorporation dated December 16, 2024 issued by the Registrar of Companies, Central Processing Centre. For further details, please refer to chapter titled “History and Corporate Structure” beginning on page 190 of this Red Herring Prospectus.

Registered Office: S/No 181/1, 182/1, At Rangpurda, Kadi, Mahesana-382715, Gujarat, India;
Tel No.: +91 9227825102; Email: cs@vcottonexport.com, Website: www.vcottonexport.com;
Contact Person: Ankit Sanchiher, Company Secretary and Compliance Officer.

PROMOTERS OF THE COMPANY: NIRAV BHARATBHAI PATEL, JASMIN VISHNUBHAI PATEL, BHARATBHAI PRAHALADBHAIPATEL, VISHNUBHAI PRAHALADDAS PATEL, GAUTAM BHARATKUMAR PATEL, B P PATEL FAMILY TRUST, V P PATEL FAMILY TRUST, RANJANBEN BHARATBHAI PATEL AND KAPILABEN VISHNUBHAI PATEL

THE ISSUE

INITIAL PUBLIC ISSUE OF UPTO 60,00,000 EQUITY SHARES OF FACE VALUE OF ₹10/- EACH OF VIVEKANAND COTSPIN LIMITED (“VCL” OR “OUR COMPANY”) FOR CASH AT A PRICE OF ₹ [•]/- PER EQUITY SHARE (INCLUDING A SHARE PREMIUM OF ₹ [•]/- PER EQUITY SHARE) (“ISSUE PRICE”) AGGREGATING TO ₹ [•] LAKHS, OF WHICH 3,00,000 EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH AT A PRICE OF ₹ [•]/- AGGREGATING TO ₹ [•] LAKHS WILL BE RESERVED FOR SUBSCRIPTION BY MARKET MAKER (“MARKET MAKER RESERVATION PORTION”) AND NET ISSUE TO PUBLIC OF 57,00,000 EQUITY SHARES OF FACE VALUE OF ₹ 10/- EACH AT A PRICE OF ₹ [•]/- AGGREGATING TO ₹ [•] LAKHS (HEREINAFTER REFERRED TO AS THE “NET ISSUE”) THE ISSUE AND THE NET ISSUE WILL CONSTITUTE 26.97% AND 25.62% RESPECTIVELY OF THE POST ISSUE PAID UP EQUITY SHARE CAPITAL OF OUR COMPANY. THE FACE VALUE OF THE EQUITY SHARES IS ₹ 10/- EACH.

DETAILS OF THE SELLING SHAREHOLDERS, OFFER FOR SALE AND WEIGHTED AVERAGE COST OF ACQUISITION: NOT APPLICABLE

The Company has completed pre-IPO placements in a price range of Rs. [-] to Rs. [-] per Equity Share. For further details of pre-IPO placements by the Company from the date of the DRHP, please refer to “Additional Information to investors” herein below- Not applicable as company has not undertaken any Pre-Ipo placement.

PRICE BAND: ₹ 32/- TO ₹ 37/- PER EQUITY SHARE OF FACE VALUE ₹ 10/- EACH

THE FLOOR PRICE IS 3.20 TIMES OF THE FACE VALUE OF THE EQUITY SHARES AND THE CAP PRICE IS 3.70 TIMES OF THE FACE VALUE OF THE EQUITY SHARES.

THE PRICE TO EARNING RATIO BASED ON RESTATED FINANCIAL DILUTED EPS FOR FISCAL 2026, AT THE FLOOR PRICE IS 13.06 TIMES AND AT THE CAP PRICE IS 15.10 TIMES.

BIDS CAN BE MADE FOR A MINIMUM OF 6,000 EQUITY SHARES AND IN MULTIPLES OF 3,000 EQUITY SHARES THEREAFTER.

BID/ISSUE PROGRAMME

ANCHOR INVESTOR BIDDING DATE: FRIDAY, SEPTEMBER 18, 2026;

BID/ ISSUE OPENS ON: MONDAY, SEPTEMBER 21, 2026;

BID/ ISSUE CLOSES ON: WEDNESDAY, SEPTEMBER 23, 2026

BRIEF DESCRIPTION OF THE BUSINESS OF THE ISSUER COMPANY

Our company is engaged in the business of cotton processing and yarn manufacturing, comprising ginning of raw cotton (kapas) into cotton bales and cotton seed, and spinning of cotton bales into cotton yarn. In addition to its manufacturing activities, the Company also undertakes trading of cotton bales and cotton yarn in the ordinary course of business to meet customer requirements and optimize business opportunities.

THIS ISSUE IS BEING MADE THROUGH BOOK BUILDING PROCESS, IN TERMS OF REGULATION 229(2) OF CHAPTER IX OF THE SECURITIES AND EXCHANGE BOARD OF INDIA (ISSUE OF CAPITAL AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2018 (THE “SEBI (ICDR) REGULATIONS”) AS AMENDED READ WITH RULE 19(2)(B) OF SECURITIES CONTRACTS (REGULATION) RULES, 1957, AS AMENDED FROM TIME TO TIME. THE EQUITY SHARES OF THE COMPANY WILL GET LISTED ON SME PLATFORM OF BSE LIMITED (“BSE SME”). BSE LIMITED SHALL BE THE DESIGNATED STOCK EXCHANGE.

ALLOCATION OF THE ISSUE

- QIB PORTION: NOT MORE THAN 50% OF THE NET OFFER • NON-INSTITUTIONAL PORTION: NOT LESS THAN 15% OF THE NET OFFER
- INDIVIDUAL INVESTOR PORTION: NOT LESS THAN 35% OF THE NET OFFER • MARKET MAKER PORTION 3,00,000 EQUITY SHARES OR 5.00% OF THE ISSUE.

IN MAKING AN INVESTMENT DECISION, POTENTIAL INVESTORS MUST ONLY RELY ON THE INFORMATION INCLUDED IN THE RED HERRING PROSPECTUS AND THE TERMS OF THE ISSUE, INCLUDING THE RISKS FACTORS INVOLVED AND MUST NOT RELY ON ANY OTHER EXTERNAL SOURCES OF INFORMATION ABOUT THE ISSUE AVAILABLE IN ANY MANNER.

In accordance with the recommendation of the Audit Committee of our Company, pursuant to their resolution dated May 30, 2026, the above provided price band is justified based on quantitative factors/ KPIs disclosed in the “Basis for Issue Price” section beginning on page 110 of the Red Herring Prospectus vis-a-vis the weighted average cost of acquisition (“WACA”) of primary and secondary transaction(s), as applicable, disclosed in “Basis for Issue Price” section beginning on page 110 of the Red Herring Prospectus and provided below in the advertisement.

RISKS TO INVESTORS

Summary Description of key Risk Factors Based on Materiality

1. We have engaged in related party transactions and may continue to do so in the future. A significant portion of our sales and purchase transactions are with related parties.
2. Our Company enters into significant business transactions with certain related parties to leverage their specialized capabilities, export infrastructure, processing facilities and established customer relationships. Any disruption, modification or termination of such arrangements, or our inability to replace them on commercially comparable terms, could adversely affect our business, operations and financial condition.
3. Under-utilization of our manufacturing capacities and an inability to effectively utilize our existing manufacturing capacities could have an adverse effect on our business, future prospects and future financial performance.
4. There may be potential conflicts of interest if our promoter group entities and group companies get involved in any business activities that compete with or are in the same line of activity as our business operations.
5. Any fluctuations in cotton prices and availability may pose a significant risk to the Company's cost of production and profitability.
6. Dependence on seasonal cotton production may disrupt raw material procurement, impacting manufacturing continuity, production schedules, and profitability.
7. There are certain discrepancies / errors noticed in some of our corporate records relating to forms filed with the Registrar of Companies and other provisions of Companies Act, 2013. Any penalty or action taken by any regulatory authorities in future for non-compliance with provisions of corporate and other law could impact the financial position of the Company to that extent.
8. The Chairman & Managing Director of our Company, Nirav Bharatbhai Patel has been director of the Company which was voluntary Struck-Off.
9. A portion of our gross margins is attributable to transactions with related parties, and any reduction or discontinuation of such transactions could adversely affect our profitability and results of operations.
10. There is intense competition in the cotton processing and yarn manufacturing industry, which may affect market position and profitability.

1. Details for ratio such as price/earnings, earnings per share, return on net worth, net asset value per share, of our company and our listed peer group for the latest full financial year:

Name of the company	For the year ended March 31, 2026						
	Face Value (₹)	Revenue from Operations (₹ in Lakhs)	Basic EPS (₹)	Diluted EPS (₹)	P/E (based on Dilute EPS)	Return on average net worth (%)	NAV per Equity Share (₹)
Vivekanand Cotspin Limited	10	40,801.01	2.45	2.45	15.10	15.96%	17.81
Peer Group							
Deepak Spinners Limited	10	53,416.00	5.06	5.06	22.11	1.60%	319.10
Lagham Spintex Limited	10	60,498.05	8.14	8.14	9.52	11.23%	76.60

Source: All the financial information for listed industry peers mentioned above is on a Standalone basis sourced from the Annual Reports of the peer company uploaded on the BSE website for the year ended March 31, 2026.

Notes:

1. P/E Ratio has been computed based on the closing market price of equity shares on the BSE website on May 29, 2026, divided by the Diluted EPS for the period ended March 31, 2026;
 2. RoNW is computed as net profit after tax divided by the average net worth. Net worth has been computed as sum of share capital and reserves and surplus;
 3. NAV is computed as the closing net worth divided by the number of equity shares outstanding.
 4. Investors should read the above-mentioned information along with “Risk Factors”, “Our Business”, Management Discussion and Analysis of Financial Position and Results of Operations” and “Restated Financial Statements” on page nos. 19, 157, 228 and 221, respectively, to have a more informed view. The trading price of the Equity Shares could decline due to the factors mentioned in the “Risk Factors” and you may lose all or part of your investments.
3. Weighted Average return on net worth for the last 3 FYs of our company:

Financial Year	Return on Net Worth (%)	Weights
Financial Year ended March 31, 2026	15.96	3
Financial Year ended March 31, 2025	26.09	2
Financial Year ended March 31, 2024	11.72	1
Weighted Average		18.63

Notes:

- RoNW is computed as net profit after tax divided by the average net worth. Net worth has been computed as sum of share capital and reserves and surplus;

- Weighted average = Aggregate of year-wise weighted RoNW divided by the aggregate of weights i.e. sum of (RONW x Weight) for each year / Total of weights;
- The figures disclosed above are based on the Restated Financial Statements.

4. Disclosures as per clause (9)(K)(4) of Part A to Schedule VI, as applicable.

a. Primary Transactions:

Price per share of Issuer Company based on primary / new issue of shares (equity/convertible securities), excluding shares issued under ESOP/ESOS and issuance of bonus shares, during the 18 months preceding the date of filing of the DRHP, where such issuance is equal to or more than 5 per cent of the fully diluted paid-up share capital of the Issuer Company (calculated based on the pre-Issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days:

Date of allotment	Nature of allotment	Number of equity shares Allotted (A)	Face value per equity share (₹)	Issue price per equity share (₹)	Nature of consideration	Total Consideration (₹ in Lakhs) (B)
March 25, 2026	Right Issue	12,50,000	10.00	64.00	Cash	800.00
Weighted average cost of acquisition (WACA) (B/A)						64.00

b. Secondary Acquisition:

There have been no secondary sale/transfers or acquisition of any Equity Shares or convertible securities, where the Promoters, members of the Promoter Group, or Shareholders having the right to nominate Directors to the Board of our Company are a party to the transaction (excluding gifts), during the 18 months preceding the date of this Draft Red Herring Prospectus, where either acquisition or sale is equal to or more than 5% of the fully diluted paid up share capital of our Company (calculated based on the pre-issue capital before such transaction(s) and excluding employee stock options granted but not vested), in a single transaction or multiple transactions combined together over a span of rolling 30 days.

c. Except as disclosed below there were no such other primary issuances / secondary transactions except as provided in (a) and (b) to be informed under this section based on last 5 primary or secondary transactions (secondary transactions where Promoter / Promoter Group entities or shareholder(s) having the right to nominate director(s) in the Board of our Company, are a party to the transaction), not older than 3 years prior to irrespective of the size of transactions.

Date of allotment/ Transaction	Nature of allotment	Number of equity shares Allotted /Transferred	Name of Transferor	Name of Transferee	Face value per equity share (₹)	Issue price per equity share (₹)	Nature of consideration	Total Consideration (₹ in lakhs)
August 02 2024	Subscribers to MOA	1,50,00,000	-	-	10	10.00	Cash	1,500.00
September 30, 2024	Transfer of shares	100	Vishnubhai	Preet	10	10.95	Cash	0.01
		100	Bharatbhai	Ranjanaben	10	10.95	Cash	0.01
Weighted average cost of acquisition (WACA)								10.00

Continued to next page..

Weighted average cost of acquisition (WACA) compared to floor price and cap price

1. Justification for Basis of Issue Price
Explanation for Issue Price being 0.58 times of weighted average cost of acquisition of primary issuance price / secondary transaction price of Equity Shares along with our Company's KPIs and financial ratios for the and financial year ended on March 31, 2026, 2025, and March 31, 2024.
**To be included on finalization of Price Band.*

2. The Issue Price is [•] times of the Face Value of the Equity Shares
The Issue Price of ₹ [•]/- has been determined by our Company in consultation with the BRLM, on the basis of market demand from investors for Equity Shares, as determined through the Book Building Process, and is justified in view of the above qualitative and quantitative parameters. Investors should read the above-mentioned information along with "Risk Factors", "Business Overview", "Management Discussion and Analysis of Financial Position and Results of Operations" and "Restated Financial Statements" on page nos. 19, 157, 228 and 221, respectively, to have a more informed view. The trading price of the Equity Shares could decline due to the factors mentioned in the "Risk Factors" and you may lose all or part of your investments.

1. Details of proposed /undertaken pre-issue placements from the DRHP filing date: Not Applicable.
2. Transaction of shares aggregating up to 1% or more of the paid-up equity share capital of the company by promoter(s) and promoter group(s) from the DRHP filing date: None.
3. Shareholding of Promoter / Promoter Group and Additional Top 10 Shareholders of the Company

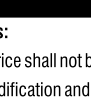
Notes:
 *Rounded off;
 **There are no additional public shareholders other than promoters;
 (1) There are One (1) Promoter Group Shareholder, i.e., Preet Vishnubhai Patel;
 (2) Includes all options that have been exercised until date of Red Herring Prospectus and any transfers of equity shares by existing shareholders after the date of the pre-issue and price band advertisement until date of Red Herring Prospectus;
 (3) Based on the Issue price of ₹[•]- and subject to finalization of the basis of allotment.
Investors should read the RHP carefully, including the “Risk Factors” on the page 19 of the RHP before making any investment decision.

CREDIT RATING: This being the issue of Equity Shares, no credit rating is required.

DEBENTURE TRUSTEE: This being the issue of Equity Shares, the appointment of Trustees is not required.

IPO GRADING: Since this issue is made in terms of Chapter IX of the SEBI (ICDR) Regulations, there is no requirement of appointing an IPO Grading Agency.

GENERAL RISK: Investments in equity and equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can investment decision, investors must rely on their own examination of our Company and this Issue, including the risks involved. The Equity Shares have not been recommended for subscription by any stock exchange. Investors should consult their own financial advisers for more information on the risks involved in investing in the Equity Shares. Specific attention of the investors is invited to "Risk Factors" on page 19 of the Red Herring Prospectus.



BASIS FOR THE ISSUE PRICE

The "Basis of the Issue Price" on page 110 of the Red Herring Prospectus has been updated with the above price band. Please refer to the website of the BRLM i.e. www.swastika.co.in for the "Basis of the Issue Price" updated with the above price band or scan the QR code for the "Basis for the Issue Price" updated with above price band.

INDICATIVE TIMELINE FOR THE ISSUE

Submission of Bids:

- Bids at cut off price shall not be permitted for all category of investors.
- Downgrade modification and cancellation shall not be applicable to any category of investor.

SUBMISSION OF BIDS:

- Bids at cut off price shall not be permitted for all category of investors.
- Downgrade modification and cancellation shall not be applicable to any category of investor.

Anchor Investor Bidding Date		Friday, September 18, 2026	
Bid Opening Date	Monday, September 21, 2026	Initiation of Allotment/Unblocking of Funds/refunds (T + 2 Days)	On or before Friday, September 25, 2026
Bid Closing Date (Tday)	Wednesday, September 23, 2026	Credit of Equity Shares to demat accounts of Allotees (T + 2 Days)	On or before Friday, September 25, 2026
Finalization of basis of allotment with the Designated Stock Exchange/ Allotment of Securities (T + 1 Day)	On or before Thursday, September 24, 2026	Commencement of Trading of Equity Shares on the Stock Exchanges/Listing Date (T + 3 Days)	On or before Monday, September 28, 2026

Timelines for Submission/Uploading of Application/Bid

Application Submission by Investors	Application Submission by Investors
- For all physical application: Between 10.00 a.m. and 5.00 p.m. during Issue Period (except the Bid Closing Date) - Electronic Applications (Online ASBA through 3-in-1 accounts) – Upto 4 pm on Bid Closing date i.e. T day. - Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) – Upto 3 pm on T day. - Electronic Applications (Syndicate Non-Retail, Non-Individual Applications) – Up to 3 pm on T day.	- For all physical application: Between 10.00 a.m. and 5.00 p.m. during Issue Period (except the Bid Closing Date) - Electronic Applications (Online ASBA through 3-in-1 accounts) – Upto 4 pm on Bid Closing date i.e. T day. - Electronic Applications (Bank ASBA through Online channels like Internet Banking, Mobile Banking and Syndicate UPI ASBA etc) – Upto 3 pm on T day. - Electronic Applications (Syndicate Non-Retail, Non-Individual Applications) – Up to 3 pm on T day.

(Above information is only reference purpose only and may change from bank to bank and broker to broker. Investors are requested to contact their own bank/broker for specific details.)

ASBA*

Simple, Safe, Smart way of Application- Make use of it!

***Applications Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For details, check section on ASBA below.**

Mandatory in Public Issues from January 01, 2016. No cheque will be accepted



UPI-Now available in ASBA for Individual Investors ("II") **

UPI-Now available in ASBA for Individual Investors and Non-Individual Investor applying for amount up to Rs. 5,00,000/- applying through Registered Brokers, DP's & RTAs.

CONTENTS OF THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AS REGARDS ITS OBJECTS:

For information on the main objects and other objects of our Company, see "History and Corporate Structure" on page 190 of the Red Herring Prospectus. The Memorandum of Association of our Company is a material document for inspection in relation to the Issue. For further details, see the section "Material Contracts and Documents for Inspection" on page 351 of the Red Herring Prospectus.

LIABILITY OF MEMBERS OF THE COMPANY: Limited by shares.

AMOUNT OF SHARE CAPITAL OF THE COMPANY AND CAPITAL STRUCTURE: The Authorized share capital of the Company is ₹ 25,00,00,000 divided into 2,50,00,000 Equity Shares of face value of ₹ 10/- each. The issued, subscribed and paid-up share capital of the Company before the Issue is ₹ 16,25,00,000 divided into 1,62,50,000 Equity Shares of ₹ 10/- each. For details of the Capital Structure, see "Capital Structure" on the page 84 of the Red Herring Prospectus.

NAMES OF THE SIGNATORIES TO THE MEMORANDUM OF ASSOCIATION OF THE COMPANY AND THE NUMBER OF EQUITY SHARES SUBSCRIBED BY THEM: Given below are the names of the signatories of the Memorandum of Association of the Company and the number of Equity Shares subscribed for by them at the time of signing of the Memorandum of Association of our Company: Nirav Bharatbhai Patel – 30,00,000 Equity Shares, Vishnubhai Prahladdas Patel – 30,00,000 Equity Shares, Jasmin Vishnubhai Patel – 30,00,000 Equity Shares, Gautam Bharatkumar Patel – 30,00,000 Equity Shares and Bharatbhai Prahaladhbhai Patel – 30,00,000 Equity Shares. For details of the Capital Structure, see "Capital Structure" on the page 84 of the Red Herring Prospectus.

DISCLAIMER CLAUSE OF SECURITIES AND EXCHANGE BOARD OF INDIA (SEBI): Since the Issue is being made in terms of Chapter IX of the SEBI (ICDR) Regulations, 2018, the Red Herring Prospectus/Prospectus will be filed with SEBI. In terms of the SEBI Regulations, the SEBI shall not issue any observation on the Offer Document. Hence there is no such specific disclaimer clause of SEBI. However, investors may refer to the entire Disclaimer Clause of SEBI beginning on page 260 of the RHP.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE): It is to be distinctly understood that the permission given by BSE Limited ("BSE") should not in any way be deemed or construed that the offer document has been cleared or approved by BSE nor does it certify the correctness or completeness of any of the contents of the Offer Document. The investors are advised to refer to page 261 of the Red Herring Prospectus for the full text of the "Disclaimer Clause from BSE".

Place: Mehsana Date: September 15, 2026	On behalf of Board of Directors For, Vivekanand Cotspin Limited Sd/- Nirav Bharatbhai Patel Chairman and Managing Director	
Disclaimer: VIVEKANAND COTSPIN LIMITED is proposing, subject to applicable statutory and regulatory requirements, receipt of requisite approvals, market conditions and other considerations, to make an initial public issue of its Equity Shares and has filed the RHP with the Registrar of Companies, Ahmedabad on September 10, 2026 and thereafter with SEBI and the Stock Exchanges. The RHP is available on the websites of SEBI at www.sebi.gov.in, website of the Company at www.vcoittonexport.com, the website of the BRLM to the Issue at www.swastika.co.in, the website of BSE SME i.e. www.bseindia.com, respectively. Any potential investors should note that investment in equity shares involves a high degree of risk and for details relating to the same, please refer to the RHP including the section titled "Risk Factors" beginning on page 19 of the Red Herring Prospectus. The Equity Shares have not been and will not be registered under the U.S. Securities Act of 1933, as amended (the "Securities Act") or any state securities laws in the United States, and unless so registered, and may not be issued or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the Securities Act and in accordance with any applicable U.S. state securities laws. The Equity Shares are being Offered and sold outside the United States in 'offshore transactions' in reliance on Regulation S under the Securities Act and the applicable laws of each jurisdiction where such Offers and sales are made. There will be no public offering in the United States.		

This Corrigendum should be read in conjunction with the Red Herring Prospectus filed with the Registrar of Companies, Ahmedabad on September 10, 2026. This is with reference to captioned above, we would like to inform to all shareholders that, the mentioned changes shall be read

1. The Maximum Bid for “Individual Bidders / Investors (Who applies for minimum application size)” will be read as below:

“2 lots such that the application size shall be above ₹ 2.00 Lakhs in multiples of [•] Equity Shares” in place of “Such number of Equity Shares in multiples of [•] Equity Shares subject to applicable limits to the Applicant/Bidder”.

 ઈન્ડિયાશેલ્ટર હોમ લોન્સ	ઈન્ડિયા શેલ્ટર ફાયનાન્સ કોર્પોરેશન લીમીટેડ	સ્થાવર મિલકત માટે સહાયક નોટીસ
રૂપરેટ ઓફીસ: પ્લોટ નં. ૧૧, દહેમાન, કાંઠર-૨૬, બેન્કોટરુદાનગલ ઓરિયા, ગુજરાત, હરિયાણા-૧૨૨૦૦૨	આથી કયાના શેલ્ટર ફાયનાન્સ અને કોર્પોરેશન લીમીટેડના નીચે સહી કરનાર અધિકારીઓ સહાયકોટીટાઇમગ્રેશન અને રીકન્સ્ટ્રક્શન ઓફ કાયદાનિયમ અનુસાર અને એન્ફોર્સમેન્ટ (સિક્યોરિટી) ઇન્વેસ્ટમેન્ટ એક્ટ, ૨૦૦૨ હેઠળ અને સિક્યોરિટી ઇન્વેસ્ટમેન્ટ (એન્ફોર્સમેન્ટ) નિયમો, ૨૦૦૨ ના નિયમ ૩ સાથે વંચાતી તમને લગત ૧૩(૧૨) હેઠળ પાત્ર સત્તાનો ઉપયોગ કરીને અને જો પચાવેલ એકાઉન્ટ સાથે દર્શાવેલ તારીખો માંગણા નીચેના જમીન ખરી કરીને દેવાદારો અને મિલકત/મિક્સોરીટીના માલિકને ખચાવેલ નોટીસ મળ્યાનો તારીખથી ૬૦ દિવસની અંતર રકમ પરત ચૂકવવા બચાવ્યું હતું. મિલકતના માલિક અને રકમ રકમની પત્ર પર ચૂકવવાની કડવામાં નિષ્ફળ ગયા હોવાથી નીચે ખચાવેલ દેવાદારો અને ખર્ચે જમીન તેમજ તેની રકમ આપવામાં આવે છે નીચે સહી કરનાર નીચેના વચાવેલ મિલકત/તોનો કબજે ખચાવેલ નિયમોના નિયમ ૮ અને ૯ સાથે વંચાતી ખચાવેલ એક્ટની કલમ ૧૩(૪) હેઠળ તે/તેણીને મળતી સત્તાનો ઉપયોગ કરીને દરકે એકાઉન્ટ સાથે ખચાવેલ તારીખોએ હથ લીધી છે. હે, ખાસ કરીને દેવાદારો અને ખર્ચે જમીનને મિલકતનો સાથે સહોને કરવા સાથે કડવામાં આવે અને અને મિલકત સાથેનો કોઈપણ સહોદે ઈન્ડિયા શેલ્ટર ફાયનાન્સ કોર્પોરેશન લીમીટેડની નીચે ખચાવેલ રકમ અને તેના પરના ચાર્જ અને ખર્ચ વગેરેના ચાર્જને આદિન કરવામાં આવે. 	મોંઘાણા નીચેના સારખાં મોંઘાણા નોટીસની તારીખ મુજબ તારીખ રકમ
દેવાદાર/ખામીયદાર (મિલકતના માલિક) નું નામ અને લોક કોઈનિર્દેશ નંબર	ચાર્જ માટે જઈ મિલકતની વિગત (નીચે ખચાવેલ મિલકતના તમામ ભાગ અને હિસ્સા)	કબજાની તારીખ
શ્રીમતી મધુબેન મકવાણા અને શ્રી અલુર્સિંહ મકવાણા અને શ્રી અરવિંદસિંહ મકવાણા,	ગામ પાંચાસા (મિલકત નં. ૮, એન્ડ ૬૩૦૦ ચો.ગજ અને ૨૫૦૦.૦૦૦ ચો.ફુટ એટલે કે ૨૨૨.૩૫ ચો.મી., પ્લોટ ઓરિયા, મકવાણાવાસ તરીકે પાંચાસા ઓરિયાની, મોચે લાવવા, તાલુકો હિમાનગર, જિલ્લો સોબરકાંડા, ગુજરાત,	મોંઘાણા નીચેના સારખાં મોંઘાણા નોટીસની તારીખ મુજબ તારીખ રકમ
મકવાણા નં. હાંદિર નં. ૬, મકવાણા વાસ, લાલપુર ગામ, તાલુકો-હિંમતનગર, જિલ્લો-સોબરકાંડા	૩૮૩૦૦૦ પાંચતો મિલકતના તમામ હે, ટાઈલેલ અને દિત. વગર નોટીસ મુજબ તારીખ માલિક સાથે, હાંદિર, પશ્ચિમ, કોલ, ઉત્તર: એનર્વિંદ બેનરસિંહ શાહ, દક્ષિણ: જસલતસિંહ માનસિંહ મિલકતના માલિક અને ખર્ચ વગેરેના ચાર્જને આદિન કરવામાં આવે. 	૧. ૫૭૪૭૨૨/- (પચીસ પાંચ લાખ ચૌગેરેતે હજાર સાતસો પાંચાસી તેમજ ૧૦.૦૪ રૂબરૂ) ના ચૌરે પાંચાસી પુરવાર
ગુજરાત ૩૮૩૦૦૦ LA15CLLONS00050737339/AP-10174152	૧૧.૦૪.૨૦૨૩ ના ચૌરે પાંચાસી તારીખ સુધી આવે ચાર્જ અને ખર્ચ	૧૩.૦૯.૨૦૨૬ ૧૩-૦૪-૨૦૨૬, ૧. ૫૭૪૭૨૨/- (પચીસ પાંચ લાખ ચૌગેરેતે હજાર સાતસો પાંચાસી તેમજ ૧૦.૦૪ રૂબરૂ) ના ચૌરે પાંચાસી પુરવાર
સ્થળ : ગુજરાત તારીખ : ૧૬.૦૯.૨૦૨૬	ઈન્ડિયા શેલ્ટર ફાયનાન્સ કોર્પોરેશન લીમીટેડ તરીકે (અધિકૃત અધિકારી) કોષાપાલ પુણપરજાઈ ડાયેક્ટર કરો શ્રી કિશન ચૌહાણ (+૯૧ ૯૩૫૭૯૫૦૩૩૨) અને શ્રી આશિષ ભટ્ટ (+૯૧ ૯૮૮૭૯૫૦૦૮૦૮)	

આવાસ ફાયનાન્સિયર્સ લીમીટેડ

(CIN : L65922RJ2011PLC034297) રજુ. અને નોંધો. અર્રીસ : ૨૦૧૨-૨૦૨૨, બીએ માળ,
સાઉથ એન્ડ રબરેટ, માનસરગેવર ઇન્ડસ્ટ્રીયલ એરિયા, જયપુર-૩૦૨૦૨૭

કંપન્ય નોટીસ

જેત જવાબવાનુકેત નીચે સહી કરનાર આવાસ ફાયનાન્સિયર્સ લીમીટેડ ના અધિકૃત અધિકારીએ સિકોર્પોરિટાઇઝેશન અને રિકન્ડ્રક્શન ઓફ ફાયનાન્સિયલ ઓફ ઓર્ગેનાઈઝેશનનું ઓફ સિકોર્પોરિટાઇઝેશન ઓફ, ૨૦૦૨ હેઠળ અને સિકોર્પોરિટાઇઝેશન (એન્ડોર્સમેન્ટ) નિયમો, ૨૦૦૨ ના નિયમ હેઠળ વંચાતી કંપની (૨૦૧૨) હેઠળ અને મોલ સત્તાનો ઉપયોગ કરીને મંગાણા નોટીસ જારી કરીને અહીં નીચે જણાવેલ દેવાદારોને સંબંધિત નોટીસમાં જણાવેલ રકમ સા કડવા કરીને મળવાની માગણી ૭૨ દિવાસની અંદર ચુકવવા માંગણું હવું. દેવાદારો રકમની પરત ચુકવવાની કરવામાં નિષ્ફળ ના હોવાથી નીચે સહી કરનારે જણાવેલ નિયમનાનુસાર નિયમ ન અને સત્તા વંચાતી જણાવેલ ઓફ્ટની કરનાર પ્રાપ્ત સત્તાનો ઉપયોગ કરીને અહીં નીચેજણાવેલ મિલકતનો કંપન્યે નીચે જણાવેલ તારીખોએ લઈ લીધો છે. ખાસ કરીને દેવાદારો અને જમીનદારોએ અને જાહેર જનતાએ આથી મિલકત સાથે કોઈ સોદા ન કરવા સાથે સહમત કરવામાં આવે છે અને મિલકત સાથેના કોઈપણ સોદા આવાસ ફાયનાન્સિયર્સ લીમીટેડની નીચે જણાવેલ રકમ અને તેના પરના ચડત વ્યાજના ચાર્જને આધીન રહેશે.



Aavas
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દેવાદારનું નામ	માંગણા નોટીસની તારીખ અને રકમ	મિલકતની વિગત	કંપન્ય નોટીસની તારીખ અને પ્રકાર
સ્વ. શ્રીમતી મંજુલાબેન ધિરજીરાવલ લુક્કા જે સ્વર્ગત્ય શ્રી લોકા ધિરજીરાવલ જમનાદાસના કાનુની વારસદાર, શ્રી લુક્કા રાહેશભાઈ ધિરજીરાવલ, શ્રી લુક્કા મુકેશ ધિરજીરાવલ, મુકેશ ધિરજીરાવલ લુક્કા, રાહેશ ધિરજીરાવલ લુક્કા (A/C NO.: 212222702521622 & 2412222702437527 & 2412222704257057	૦૮-૦૪-૨૬ સં. ૫૨૮૯૮૬/- સં. ૩૮૯૮૦૫/- સં. ૪૦૬૮૫૪/- ૦૭-૦૪-૨૬ મુજબ	પ્લોટ નં. ૨૨ પ્લોટ ઉત્તર વાયા, રેતાનુચ સર્વે નં. ૧૧૫૨/૨, વેરાવળ, તાલુકો-વેરાવળ, જિલ્લો-ગીર સોમનાથ, ગુજરાત (ભારત)-૩૬૨૬૨૫ / ક્ષેત્રફળ ૭૫.૦૦ ચો.કીમી.	૧૨-૦૮-૨૬ નાં રોજ ભીતિક કંપન્યે લીધો
ગોપાલસિંહ દેવસિંહ ચૌહાણ, દિલ્હિવાળા ગોપાલસિંહ ચૌહાણ (A/C NO.: 1812035500977893 & 191203501388754	૦૬-૦૧-૨૬ સં. ૩૨૪૨૫૪/- સં. ૧૯૮૧૭૩/- ૦૫-૦૧-૨૬ મુજબ	આમ પંચાયત મિલકત નં. ૪૦૧, અણેસરમેન્ડ સિરીયાલ નં. ૪૦૧, દરખાવા વા (ગામતળી), તાલુકો-સંતાલસાથા, વિતલો-મહેસાણા, ગુજરાત. ક્ષેત્રફળ ૫૨૨ ચો. ફૂટ	૧૨-૦૮-૨૬ નાં રોજ ભીતિક કંપન્યે લીધો

સ્થળ : ગુજરાત, તારીખ : ૧૬-૦૮-૨૦૨૬

અધિકૃત અધિકારી આવાસ ફાયનાન્સિયર્સ લીમીટેડ