

CFL/SE/2024-25/JULY/ 01

July 09, 2024

The Manager (Listing) BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai-400 001 Scrip Code: 508814	The Manager (Listing) National Stock Exchange of India Ltd. Exchange Plaza, Plot no. C/1, G Block, Bandra – Kurla Complex Mumbai-400 051 Security ID: “COSMOFIRST”
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Subject: Annual General Meeting and Book Closure

Dear Sir,

In compliance of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please note that the 47th Annual General Meeting of the Company is scheduled to be held on Friday, 02nd August, 2024 at 3.00 P.M. (1ST) through video conferencing to transact the business as stated in the Notice of the Meeting (attached herewith).

Further, the Register of Members and Share Transfer Books will remain closed from Saturday, 27th July, 2024 to Friday, 02nd August, 2024 (both days inclusive) for the purpose of Annual General Meeting and payment of dividend. The Record date shall be Friday, 26th July, 2024.

The dividend if approved by the shareholders in ensuing Annual General Meeting shall be paid on or before 01st September, 2024 to members whose names appear on the Register of Members and the beneficial owners as per details received from National Securities Depository Limited and Central Depository Services (India) Limited, as on the Record Date i.e., Friday, 26th July, 2024.

In compliance with provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Amendment Rules, 2015, the Company is providing Remote E-Voting facility to all the shareholders on the cut-off date i.e. Friday, 26th July, 2024 and the Remote E-Voting period begins on Tuesday, 30th July, 2024 at 09:00 A.M. and ends on Thursday, 01st August, 2024 at 5:00 P.M., during which the shareholders may cast their vote electronically.

You are requested to take the same on your records.

Thanking You

Yours faithfully
For **Cosmo First Limited**
(Formerly *Cosmo Films Limited*)

Jyoti Dixit
Company Secretary & Compliance Officer

Encl.: as above



COSMO FIRST LIMITED

(Formerly Cosmo Films Limited)

Regd. Off: 1st Floor, Uppal Plaza, M-6, Jasola District Centre, New Delhi-110025

CIN- L92114DL1976PLC008355

Tel: +91 11 49494949 Fax: +91 11 49494950

E-mail: investor.relations@cosmofirst.com, Website: <https://www.cosmofirst.com>

NOTICE

Notice is hereby given that the Forty Seventh (47th) Annual General Meeting of the members of Cosmo First Limited will be held on Friday, 02nd August, 2024 at 03:00 P.M. through Video Conferencing (VC) or Other Audio Visual Means (OAVM) to transact the following business:

ORDINARY BUSINESS

1. To receive, consider and adopt the Audited Financial Statements of the Company including Balance Sheet as at 31st March 2024, the Statement of Profit and Loss and Cash Flow Statement for the year ended on that date and the Reports of the Board of Directors and Auditors thereon.
2. To declare Dividend on Equity Shares.
3. To appoint a Director in place of Mr. Anil Kumar Jain, (DIN: 00027911) who retires by rotation and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS

4. To re-appoint Mr. Anil Kumar Jain (DIN: 00027911) as a Whole-Time Director designated as Director-Corporate Affairs and in this regard to consider and if thought fit, to pass, with or without modification(s), the following resolution as **Special Resolution:-**

“RESOLVED THAT pursuant to the provisions of section 196, 197 and 203 read with Schedule V of the Companies Act, 2013 and all other applicable provisions, if any, of the said act, and the Companies (Appointment and Remuneration of Managerial Personnel), Rules 2014 (including any statutory modification(s) or re-enactment thereof for the time being in force), Articles of Association of the Company, the Company hereby accords its approval for the reappointment of Mr. Anil Kumar Jain (DIN: 00027911) as Whole-time Director of the Company, for a period of five years commencing from 1st October 2024.

RESOLVED FURTHER THAT the Company hereby approves the salary, perquisites and allowances as per the existing terms and conditions as set out in the Statement annexed to the Notice convening this Meeting with liberty to the Board of Directors (the term Board shall be deemed to include the Human Resources, Nomination and Remuneration Committee of the Board) to alter and vary the terms and conditions of the said re-appointment and / or remuneration as it may deem fit and as may be acceptable to Mr. Anil Kumar Jain within the overall limit specified under Section I of Part II of Schedule V to the Companies Act, 2013 or any statutory modification(s) or re-enactment or substitution thereof from time to time and may exceed the individual/overall limits specified under section 197 and Schedule V to the Act.

RESOLVED FURTHER THAT in the event of absence or inadequacy of net profit in any financial year, the remuneration as set out in the Statement annexed to the Notice convening this Meeting, be paid as minimum remuneration in compliance with the provisions of Section II of Part II of Schedule V of the Companies Act, 2013 or any modification or re-enactment or substitution thereof from time to time.

RESOLVED FURTHER THAT pursuant to the provisions of section 196(3) the Company hereby accords its approval enabling Mr. Anil Kumar Jain to continue as Whole-time Director of the Company beyond the age of 70 (seventy) years.

RESOLVED FURTHER THAT the Board of Directors (the term Board shall be deemed to include the Human Resources, Nomination and Remuneration Committee of the Board) be and hereby authorized to take all such steps as may be necessary, proper or expedient to give effect to this resolution.”

5. To approve remuneration payable to Cost Auditors for the FY 2024-25 and in this regard to consider and, if thought fit, to pass, with or without modification(s), the following resolution as an **Ordinary Resolution**:

“RESOLVED THAT pursuant to the provisions of Section 148 and all other applicable provisions of the Companies Act, 2013 and the Companies (Audit and Auditors) Rules, 2014 (including any statutory modification(s) or re-enactment thereof, for the time being in force), M/s. Jayant B. Galande, Cost Accountants (Firm Registration Number 100099)

appointed as the Cost Auditors of the Company by the Board for audit of the cost accounting records of the Company for the financial year ending 31st March 2025, be paid the remuneration as set out in the Statement annexed to the Notice convening this Meeting.

RESOLVED FURTHER THAT the Board of Directors of the Company (including its Committee thereof), be and is hereby authorised to do all acts and take all such steps as may be necessary, proper, or expedient to give effect to this resolution.”

New Delhi
15th May 2024

By order of the Board of Directors
Cosmo First Limited
(Formerly Cosmo Films Limited)

Head Office:

1st Floor, Uppal's Plaza, M-6
Jasola District Centre,
New Delhi- 110025
CIN:-L92114DL1976PLC008355
E-mail:- investor.relations@cosmofirst.com

Jyoti Dixit
Company Secretary
Membership No. F6229

NOTES:

1. The Ministry of Corporate Affairs (“MCA”) has vide its circular dated 25th September 2023, 28th December 2022, 5th May 2022, 14th December 2021, December 8, 2021, 13th January 2021, 5th May 2020, 13th April 2020 and 08th April 2020 (collectively referred to as “MCA Circulars”) permitted the holding of the Annual General Meeting (“AGM”) through VC / OAVM, without the physical presence of the Members at a common venue. In compliance with the provisions of the Companies Act, 2013 (“Act”), SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”) and MCA Circulars, the AGM of the Company is being held through VC / OAVM. The proceedings of the AGM will be deemed to be conducted at the Registered Office of the Company which shall be the deemed venue of the AGM.
2. Pursuant to the provisions of the Act, a member entitled to attend and vote at the AGM is entitled to appoint a proxy to attend and vote on his/ her behalf and the proxy need not be a Member of the Company. Since this AGM is being held pursuant to the MCA Circulars through VC / OAVM, physical

attendance of Members has been dispensed with. Accordingly, the facility for appointment of proxies by the Members will not be available for the AGM and hence the Proxy Form and Attendance Slip are not annexed to this Notice.

3. Institutional / Corporate Shareholders (i.e. other than individuals / HUF, NRI, etc.) are required to send a scanned copy (PDF/ JPG Format) of its Board or governing body Resolution/Authorization etc., authorizing its representative to attend the AGM through VC / OAVM on its behalf and to vote through remote e-voting. The said Resolution/ Authorization shall be sent via registered email of the shareholder to email of the Company-investor.relations@cosmofirst.com.
4. In compliance with the aforesaid MCA Circulars and relevant SEBI Circulars, Notice of the AGM along with the Annual Report for FY 2023-24 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories. Members may note that the Notice and Annual Report for FY 2023-24 will also be available on the Company's website www.cosmofirst.com, websites of the Stock Exchanges

i.e. BSE Limited and National Stock Exchange of India Limited at www.bseindia.com and www.nseindia.com respectively, and on the website of CDSL <https://www.evotingindia.com>

5. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of reckoning the quorum under Section 103 of the Act.
6. Explanatory Statement pursuant to Section 102 of the Act, in respect of the Special Businesses to be transacted at the Annual General Meeting as set out in the Notice is annexed hereto. The relevant details as required under Regulation 36(3) of SEBI Listing Regulations and SS-2 Secretarial Standards on General Meetings, of the person seeking appointment/ re-appointment as Director under Item No. 4 of the Notice, is also annexed as Annexure hereto.
7. Since the AGM will be held through VC / OAVM, the Route Map is not annexed in this Notice.
8. The Register of Members and Share Transfer Books of the Company will remain closed from Saturday, 27th July, 2024 to Friday, 02nd August, 2024 (Both days inclusive).
9. The record date for the purpose of payment of dividend shall be Friday, 26th July, 2024. Accordingly, the dividend, as recommended by the Board, if declared and approved at the Annual General Meeting will be paid to those members whose names appear on the Register of Members at the end of day on Friday, 26th July, 2024. In respect of shares held in dematerialized form, the dividend will be paid on the basis of beneficial ownership, as per the details to be furnished for the purpose by National Securities Depository Limited (NSDL) and Central Depository Services (India) Limited (CDSL) as on Friday, 26th July, 2024.

Pursuant to the amendments introduced in the Income-tax Act, 1961 ('the Act') vide Finance Act, 2020, dividend paid after 1st April, 2020, shall be taxable in the hands of the Shareholders and the Company shall be required to withhold taxes at the prescribed rates on the dividend paid to its shareholders. The withholding tax rate would vary depending on the residential status, category of the shareholder and is subject to provision of requisite declarations / documents to the Company.

For the detailed process, please visit the website of the Company at <https://www.cosmofirst.com/investors/notifications-notice> and also refer to the email sent to members in this regard.
10. Members who have not registered their email address with the Company or Depositories, may complete the email registration process as under:
 - (i) The members of the Company holding equity shares of the Company in Demat Form and who have not registered their email addresses may temporarily get their email addresses registered with Alankit Assignments Limited by clicking the link: <https://mailupd.alankit.com> and follow the registration process as guided therein. The members are requested to provide details such as DPID, Client ID/Folio No/ PAN, mobile number and email id. In case of any query, a member may send an email to Alankit at rta@alankit.com.
 - (ii) It is clarified that for permanent registration of email address, shareholders are requested to register their email addresses, in respect of electronic holdings with their concerned Depository Participants by following the procedure prescribed by the Depository Participant.
11. Members are requested to intimate changes, if any, pertaining to their name, postal address, email address, telephone/ mobile numbers, Permanent Account Number (PAN), mandates, nominations, power of attorney, bank details such as, name of the bank and branch details, bank account number, MICR code, IFSC code, etc., to their DPs in case the shares are held by them in electronic form and to RTA in case the shares are held by them in physical form.
12. Members may please note that SEBI vide its Circular No. SEBI/HO/MIRSD/MIRSD_RTAMB/P/CIR/2022/8 dated 25th January 2022 has mandated the Listed Companies to issue securities in demat form only while processing service requests viz. Issue of duplicate securities certificate; claim from Unclaimed Suspense Account; Renewal/ Exchange of securities certificate; division/Splitting of Endorsement; Sub securities certificate; Consolidation of securities certificates/folios; Transmission and Transposition. Accordingly, Shareholders are requested to make service requests by submitting a duly filled and signed Form ISR - 4, the format of which is available on the Company's website under the link at <https://www.cosmofirst.com/investors/updation-of-kyc>
13. SEBI vide its Master Circular SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated 7th May 2024, as amended from time to time, has mandated that shareholder(s) holding share(s) in physical form shall furnish a self-attested copy of PAN linked

with Aadhaar, KYC details, choice of Nomination, Contact details (Postal Address with PIN and Mobile Number), Bank A/c details and Specimen signature for their corresponding folio numbers.

As per the said Circular, it is mandatory for the shareholders holding securities in physical form to, inter alia, furnish aforesaid details. The shareholder(s) whose folio(s) are not updated with aforesaid documents/ details, shall be eligible:

- To lodge grievance or avail any service request from the RTA only after furnishing aforesaid documents/ details; and
- To receive any payments including dividend in respect of such folios, only through electronic mode, effective from 1st April 2024.

The Company is in the process of sending the individual letters/communications to all the shareholders holding shares of the Company in physical form for furnishing aforesaid details.

The formats for nomination and updation of KYC details viz; Forms ISR-1, ISR-2, ISR-3, SH-13, SH-14 and relevant FAQs published by SEBI can

be viewed at the following link on Company's website <https://www.cosmofirst.com/investors/ updation-of-kyc>

14. In case of joint holders, the Member whose name appears as the first holder in the order of names as per the Register of Members of the Company will be entitled to vote at the AGM.
15. Members seeking any information with regard to the accounts or any matter to be placed at the AGM, are requested to write to the Company on or before 31st July, 2024 through email on investor_relations@cosmofirst.com. The same will be replied by the Company suitably.
16. All unpaid or unclaimed dividends upto the year ended 31st March, 2016 have been transferred to Investor Education and Protection Fund (IEPF) established by the Central Govt.
17. Dividend for the financial year ended 31st March 2017 and thereafter, which remains unclaimed for a period of 7 years will be transferred by the Company to Investor Education and Protection Fund established by the Central Govt.

Information in respect of such unclaimed dividend when due for transfer to the fund is given below:

Financial year	Type of dividend	Date of Declaration	Due date of Transfer
2016-17	Final Dividend	04/08/2017	10/09/2024
2017-18	Final Dividend	03/08/2018	09/09/2025
2018-19	Final Dividend	25/07/2019	31/08/2026
2019-20	Interim Dividend	13/02/2020	20/03/2027
2020-21	Interim Dividend	27/01/2021	05/03/2028
2021-22	First interim Dividend	16/09/2021	23/10/2028
	Second Interim Dividend	25/01/2022	03/03/2029
2022-23	Final dividend	04/08/2023	10/09/2030

The Shareholders who have not en-cashed the aforesaid dividends are requested to make their claim to RTA or the Company. The details of the unpaid / unclaimed amounts lying with the Company as on 31st March, 2024 are available on the website of the Company <https://www.cosmofirst.com/investors/unclaimed-dividends> and on Ministry of Corporate Affairs' website.

18. Pursuant to the provisions of IEPF Rules, all shares in respect of which dividend has not been paid or claimed for seven consecutive years shall be transferred by the Company to the designated Demat Account of the IEPF Authority ('IEPF Account') within a period of thirty days of such shares becoming due to be transferred to the IEPF Account. Accordingly, the Company had

transferred 5518 equity shares of Rs.10 each to the IEPF Account on which the dividends remained unpaid or unclaimed for seven consecutive years after following the prescribed procedure. **Further, all the shareholders who have not claimed/ en-cashed their dividends in the last seven consecutive years from 2017 are requested to claim the same by 02nd September 2024. In case valid claim is not received by that date, the Company will proceed to transfer the respective shares to the IEPF Account in terms of the IEPF Rules. In this regard, the Company has individually informed the shareholders concerned and has also published notice in the newspapers as per the IEPF Rules. The details of such shareholders and shares due or transfer has been uploaded at the “Investors Relations Section” on the website of the Company viz. www.cosmofirst.com.**

19. voting through electronic means:

1. In compliance with the provisions of Section 108 of the Act read with Rule 20 of the Companies (Management and Administration) Rules, 2014 and Regulation 44 of the SEBI Listing Regulations, the Company has provided a facility to its members to cast their vote electronically, through the e-voting services provided by Central Depository Services (India) Limited (“CDSL”) on all the resolutions set forth in this Notice. Members who have cast their votes by remote e-voting prior to the AGM may also participate in the AGM through VC but shall not be entitled to cast their vote on such resolutions again. The manner and process of e-voting remotely by members is provided in the instructions for e-voting which forms part of this Notice.
2. The remote e-voting period will commence on Tuesday, 30th July, 2024 (IST 09:00 a.m.) and will end on Thursday, 01st August, 2024 (IST 05:00 p.m.). During this period, members of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date i.e., Friday, 26th July, 2024, may cast their vote by remote e-voting. The remote e-voting module shall be disabled by CDSL for voting thereafter. Once the vote on a resolution is cast by the member, the member shall not be allowed to change it subsequently. The voting rights of members shall be in proportion to their shares in the paid-up equity share capital of the Company as on the cut-off date i.e., Friday, 26th July, 2024.

3. The facility for voting during the AGM will also be made available. Members present in the AGM through VC and who have not cast their vote on the resolutions through remote e-voting and are otherwise not barred from doing so, shall be eligible to vote through e-voting system during the AGM.
4. Any person who becomes a member of the Company after sending the Notice and holding shares as on the cut-off date may obtain the login ID and password by sending a request at helpdesk.evoting@cdslindia.com. However, if a member is already registered with CDSL for remote e-voting then he/she can use his/her existing User ID and password for casting the vote.
5. Detail e-voting instructions and instructions for attending the AGM through VC are given separately.

20. Other Instructions:

1. The Board of Directors has appointed Mr. Sanjiv Aggarwal, Practicing Chartered Accountant (FCA No. 85128) as the Scrutinizer to scrutinize the remote e-voting process and voting during the AGM, in a fair and transparent manner.
2. The Scrutinizer shall, immediately after the conclusion of voting at the AGM unblock the votes cast through remote e-voting (votes cast during the AGM and votes cast through remote e-voting) and make, within two working days of conclusion of the AGM, a consolidated Scrutinizer’s Report of the total votes cast in favour or against, if any, to the Chairman or a person authorised by him in writing, who shall countersign the same.
3. The result declared along with the Scrutinizer’s Report shall be placed on the Company’s website www.cosmofirst.com and on the website of CDSL <https://www.evotingindia.com/> immediately. The Company shall simultaneously forward the results to National Stock Exchange of India Limited and BSE Limited, where the shares of the Company are listed.

ANNEXURE TO NOTICE

DETAILS OF DIRECTORS SEEKING APPOINTMENT/RE-APPOINTMENT AT THE AGM PURSUANT TO REGULATION 36(3) OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AND SECRETARIAL STANDARD-2 ON GENERAL MEETINGS ISSUED BY THE INSTITUTE OF COMPANY SECRETARIES OF INDIA

Name of Director	Mr. Anil Kumar Jain
Date of Birth and Age	18 th March, 1951, 73 Years
Qualifications	B.Com (H), A.I.C.W.A., CISA
Experience, Nature of Expertise and Skills and Capabilities	More than 45 years of Experience in Finance, Accounts and Governance
Brief Resume	Mr. Jain has over four decades of experience in Finance, Accounts and General Management functions, having worked with Mawana Sugars A.F Ferguson & Co and National Mineral Development Corporation in the past. Currently, he is the Director of Corporate Affairs of Cosmo First Ltd. Mr. Jain holds a Commerce degree from Meerut University and an AICWA from ICWAI. He is also a Certified Information System Auditor from Information System Audit and Control Association, USA.
Disclosure of inter-se relationship	Mr. Anil Kumar Jain has no inter-se relationship with any Director (s) of the company.
Terms and conditions of appointment / re-appointment	Terms and conditions of appointment are as per the resolution at Item No. 4 of the Notice read with explanatory statement thereto
Details of Remuneration paid/sought to be paid	Remuneration paid to Mr. Anil Kumar Jain is given in Corporate Governance Report
Date of First Appointment on the Board	24 th May, 2011
No. of Board Meeting attended during the year	5 (Five)
Directorship held in other entities including listing entities	<ol style="list-style-type: none"> 1. Cosmo Speciality Chemicals Private Limited 2. Cosmo Speciality Polymers Private Limited 3. Cosmo Global Films Private Limited 4. Usha International Limited
Membership/ Chairmanship of committees of other entities (includes only Audit Committee and Stakeholders Relationship Committee)	<p>Usha International Limited</p> <ul style="list-style-type: none"> • (Audit Committee-Chairman)
Name of Listed entities from which the Director has resigned in the past three years	Nil
Number of shares held in the Company	48,500 Equity Shares

EXPLANATORY STATEMENT IN RESPECT OF SPECIAL BUSINESS PURSUANT TO SECTION 102(1) OF THE COMPANIES ACT, 2013

The following Statement sets out all material facts relating to the Special Business mentioned in the accompanying Notice:

ITEM NO. 4

The term of Mr. Anil Kumar Jain as Whole-time Director, expires on 30th September 2024. In the Meeting of the Board of Directors of the Company held on 15th May, 2024, the Board of Directors on the recommendation of the HR, Nomination and Remuneration Committee and subject to the approval of Shareholders, reappointed Mr. Anil Kumar Jain for further period of five years, effective from 01st October 2024.

Mr. Jain has over 45 years of experience in the field of finance, accounts and governance. He has shown an exemplary leadership in steering and guiding the Company, mentoring the senior management of the Company, providing directions to various strategic initiatives of the Company.

Considering his expertise and experience and the recommendation of the HR, Nomination and Remuneration Committee, the Board recommends the proposal of his re-appointment on the following terms & conditions:

Salary:

₹ 130 lacs per annum (same as existing) plus performance bonus as approved by the Board of Directors from time to time. The Board of Directors shall, in its absolute discretion and from time to time revise the salary payable to the Director-Corporate Affairs.

Perquisites and Allowances:

Perquisites (evaluated as per Income Tax Rules, wherever applicable, and at actual cost to the Company in other cases) like employee stock options/RSU's, medical/personal accident insurance, use of car, mobile phone, leave with full pay and allowance and the right to accumulate in accordance with the rules of the Company, provident fund, superannuation fund, gratuity and other retirement benefits. The Board of Directors in its absolute discretion may vary the perquisites payable to the Whole-time Director.

The above remuneration is within the overall limit specified under Section I of Part II of Schedule V to the Companies Act, 2013 or any statutory modification(s) or re-enactment or substitution thereof from time to time and may exceed the individual/overall limits specified under section 197 and Schedule V to the Act.

In the event of absence or inadequacy of net profit in any financial year, the remuneration as above will be paid as minimum remuneration in compliance with the provisions of Section II of Part II of Schedule V of the Companies Act, 2013 or any modification or re-enactment or substitution thereof from time to time.

Mr. Jain is above 70 years of age (18th March 1951), hence in accordance with Section 196 and Part I of Schedule V of the Companies Act, 2013 his re-appointment requires approval of shareholders via special resolution.

Mr. Anil Kumar Jain satisfies all the conditions set out in Part-I of Schedule V of the Act as also conditions set out under sub-section (3) of section 196 of the Act for being eligible for his re-appointment save and except as mentioned herein before. He is not disqualified from being appointed as Director in terms of Section 164 of the Act.

The above may be treated as a written memorandum setting out the terms of re-appointment of Mr. Anil Kumar under section 190 of the Act.

Brief resume of Mr. Anil Kumar Jain, nature of his expertise in specific functional areas, names of companies in which he holds directorships and memberships / chairmanships of Board Committees, shareholding and relationships amongst directors inter se as stipulated under Listing Regulations and SS-2 Secretarial Standards on General Meeting, are provided in the Annexure forming part of this notice.

The terms and conditions of re-appointment of Mr. Anil Kumar Jain shall be open for inspection by the Members at the Registered Office of the Company during normal business hours on any working day.

Mr. Anil Kumar Jain is interested in the resolutions set out respectively for Item No. 4 of the Notice, which pertains to his re-appointment and remuneration payable to him.

The relatives of Mr. Anil Kumar Jain may be deemed to be interested in the resolution set out for Item No. 4 of the Notice, to the extent of their shareholding interest, if any, in the Company.

Save and except the above, none of the other Directors / Key Managerial Personnel of the Company / their relatives are, in any way, concerned or interested, financially or otherwise, in these resolutions.

The Board recommends the Special Resolution set out for Item No. 4 of the Notice for approval by the shareholders.

ITEM NO. 5

The Board, on the recommendation of the Audit Committee, has approved the appointment and remuneration of the Cost Auditors to conduct the audit of the cost records of the Company for the financial year ending 31st March 2025 as per the following details. In accordance with the provisions of Section 148 of the Act read with the Companies (Audit and Auditors) Rules, 2014, the remuneration payable

to the Cost Auditors has to be determined by the shareholders of the Company.

Name of the Cost Auditor	Industry	Audit fees (in lakhs)
Jayant B. Galande	Organic & Inorganic Chemicals	1.90 Lacs

Accordingly, consent of the members is sought for passing an Ordinary Resolution as set out at Item No. 5 of the Notice for ratification of the remuneration

payable to the Cost Auditors for the financial year ending 31st March 2025.

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

The Board recommends the Ordinary Resolution set out at Item No.5 of the Notice for approval by the shareholders.

New Delhi
15th May 2024

By order of the Board of Directors
Cosmo First Limited
(Formerly Cosmo Films Limited)

Head Office:

1st Floor, Uppal's Plaza, M-6
Jasola District Centre,
New Delhi- 110025
CIN:-L92114DL1976PLC008355
E-mail:- investor.relations@cosmofirst.com

Jyoti Dixit

Company Secretary
Membership No. F6229

I. GENERAL INSTRUCTIONS FOR MEMBERS FOR ATTENDING THE AGM THROUGH VC

- Member will be provided with a facility to attend the AGM through VC through the CDSL e-voting system. Members may access the same at <https://www.evotingindia.com> under shareholders/ members login by using the remote e-voting credentials. The link for VC will be available in shareholder/ members login where the EVSN of the Company is displayed.
- The facility for joining the AGM through VC will be opened 30 minutes before the time scheduled for the AGM. The facility of participation at the AGM through VC will be made available to at least 1000 members on first-come-first-served basis.
- Members can participate in the AGM through their desktops/smartphones/ laptops etc. However, for better experience and smooth participation, it is advisable to join the meeting through desktops/ laptops with high speed internet connectivity.
- Please note that members connecting from mobile devices or tablets or through laptops via mobile hotspot may experience audio/video loss due to fluctuation in their respective network. It is therefore recommended to use stable Wi-Fi or LAN connection to mitigate any kind of aforesaid glitches.
- Members who would like to express their views/ ask questions during the meeting may register themselves as a speaker by sending their request

from their registered email address mentioning their name, demat account number/folio number PAN, email id, mobile number at investor.relations@cosmofirst.com from 29th July, 2024 (IST 09:00 A.M.) to 31st July, 2024 (IST 05:00 P.M.)

- Those shareholders who have registered themselves as a speaker will only be allowed to express their views/ask questions during the meeting.
- The shareholders who do not wish to speak during the AGM but have queries may send their queries in advance from their registered email address mentioning their name, demat account number/ folio number, mobile number at investor.relations@cosmofirst.com. These queries will be replied by the company suitably by email.

II. PROCESS AND MANNER FOR E-VOTING AND JOINING VIRTUAL MEETINGS FOR INDIVIDUAL SHAREHOLDERS HOLDINGS SECURITIES IN DEMAT MODE

Pursuant to SEBI circular no. SEBI/HO/CFD/CMD/ CIR/P/2020/242 dated 9th December, 2020 on "e-voting facility provided by Listed Companies", e-voting process has been enabled for all the individual demat account holders, by way of single login credential, through their demat accounts/websites of Depositories/DPs in order to increase the efficiency of the voting process. Individual demat account holders would be able to cast their vote without having to register again

with the e-voting service provider (ESP) thereby not only facilitating seamless authentication but also ease and convenience of participating in e-voting process.

Shareholders are advised to update their mobile number and e-mail ID with their DPs in order to access e-voting facility.

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with CDSL Depository	<p>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-voting page without any further authentication. The URL for users to login to Easi / Easiest are https://web.cdslindia.com/myeasitoken/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi.</p> <p>2) After successful login the Easi / Easiest user will be able to see the e-voting option for eligible companies where the e-voting is in progress as per the information provided by company. On clicking the e-voting option, the user will be able to see e-voting page of the e-voting service provider for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting. Additionally, there is also links provided to access the system of all e-voting Service Providers, so that the user can visit the e-voting service providers' website directly.</p> <p>3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasitoken/Registration/EasiRegistration or visit www.cdslindia.com and click on Login icon and select New System Myeasi Tab and then click on registration option.</p> <p>4) Alternatively, the user can directly access e-voting page by providing Demat Account Number and PAN No. from a e-voting link available on www.cdslindia.com home page. The system will authenticate the user by sending OTP on registered Mobile & Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-voting option where the e-voting is in progress and also able to directly access the system of all e-voting Service Providers.</p>
Individual Shareholders holding securities in demat mode with NSDL Depository	<p>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: https://eservices.nsd.com either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-voting services. Click on "Access to e-voting" under e-voting services and you will be able to see e-voting page. Click on company name or e-voting service provider name and you will be re-directed to e-voting service provider website for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting.</p> <p>2) If the user is not registered for IDeAS e-Services, option to register is available at https://eservices.nsd.com. Select "Register Online for IDeAS "Portal or click at https://eservices.nsd.com/SecureWeb/IdeasDirectReg.jsp</p> <p>3) Visit the e-voting website of NSDL. Open web browser by typing the following URL: https://www.evoting.nsd.com/ either on a Personal Computer or on a mobile. Once the home page of e-voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-voting page. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting.</p>

Type of shareholders	Login Method
Individual Shareholders (holding securities in demat mode) login through their Depository Participants (DP)	You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-voting facility. After Successful login, you will be able to see e-voting option. Once you click on e-voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-voting feature. Click on company name or e-voting service provider name and you will be redirected to e-voting service provider website for casting your vote during the remote e-voting period or joining virtual meeting & voting during the meeting.

Important Note: Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.

Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with CDSL	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at toll free no. 1800 22 55 33
Individual Shareholders holding securities in Demat mode with NSDL	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at : 022 - 4886 7000 and 022 - 2499 7000

III. PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES FOR OBTAINING LOGIN CREDENTIALS FOR E-VOTING FOR THE RESOLUTIONS PROPOSED IN THIS NOTICE:

- i. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) mobile number by email to RTA of the Company at rta@alankit.com.
- ii. For Demat shareholders- Please update your email id & mobile no. with your respective Depository Participant (DP)
- iii. For Individual Demat shareholders- Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-voting & joining virtual meetings through Depository.

IV. ACCESS THROUGH CDSL E-VOTING SYSTEM IN CASE OF SHAREHOLDERS HOLDING SHARES IN PHYSICAL MODE AND NON-INDIVIDUAL SHAREHOLDERS IN DEMAT MODE.

- i. The shareholders should log on to the e-voting website www.evotingindia.com.
- ii. Click on "Shareholders" module.
- iii. Now enter your User ID
 - a. For CDSL: 16 digits beneficiary ID,
 - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
 - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- iv. Next enter the Image Verification as displayed and Click on Login.
- v. If you are holding shares in demat form and had logged on to www.evotingindia.com and voted on an earlier e-voting of any company, then your existing password is to be used.

vi. If you are a first-time user follow the steps given below:

	For Physical shareholders and other than individual shareholders holding shares in Demat.
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> Shareholders who have not updated their PAN with the Company/ Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.
Dividend Bank Details OR Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none"> If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.

- (vii) After entering these details appropriately, click on "SUBMIT" tab.
- (viii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach 'Password Creation' menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.
- (ix) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (x) Click on the EVSN for the relevant <Company Name> on which you choose to vote.
- (xi) On the voting page, you will see "RESOLUTION DESCRIPTION" and against the same the option "YES/NO" for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xii) Click on the "RESOLUTIONS FILE LINK" if you wish to view the entire Resolution details.
- (xiii) After selecting the resolution, you have decided to vote on, click on "SUBMIT". A confirmation box will be displayed. If you wish to confirm your vote, click on "OK", else to change your vote, click on "CANCEL" and accordingly modify your vote.
- (xiv) Once you "CONFIRM" your vote on the resolution, you will not be allowed to modify your vote.
- (xv) You can also take a print of the votes cast by clicking on "Click here to print" option on the voting page.
- (xvi) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvii) There is also an optional provision to upload BR/ POA if any uploaded, which will be made available to scrutinizer for verification.
- (xviii) **Additional Facility for Non - Individual Shareholders and Custodians -For Remote voting only.**
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to <https://www.evotingindia.com/> and register themselves in the "Corporates" module.
 - Ascanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to helpdesk.evoting@cdslindia.com.
 - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
 - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.

- e. A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
- f. Alternatively, Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; investor.relations@cosmofirst.com, if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.

V. INSTRUCTIONS FOR SHAREHOLDERS ATTENDING THE AGM THROUGH VC/OAVM & E-VOTING DURING MEETING ARE AS UNDER:

1. The procedure for attending meeting & e-voting on the day of the AGM is same as the instructions mentioned above for e-voting.
2. The link for VC/OAVM to attend meeting will be available where the EVSN of Company will be displayed after successful login as per the instructions mentioned above for e-voting.
3. Shareholders who have voted through Remote e-voting will be eligible to attend the meeting. However, they will not be eligible to vote at the AGM.

If you have any queries or issues regarding attending AGM & e-voting from the CDSL e-voting System, you can write an email to helpdesk.evoting@cdslindia.com or contact at 1800 22 55 33.

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL,) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to helpdesk.evoting@cdslindia.com or call on 1800 22 55 33.