



# Superfine Knitters Limited

AN INTEGRATED UNIT OF : HOSIERY KNITTED FABRICS & GARMENTS

08<sup>th</sup> September, 2025

Bombay Stock Exchange Limited  
25<sup>th</sup> Floor, P.J. Towers.  
Dalal Street, Mumbai  
Scrip code: 540269

Sub: - Notice of 27<sup>th</sup> Annual General Meeting of the Company and Integrated Annual report for the financial year 2024-25

Dear Sirs,

This is to inform you that the 27<sup>th</sup> Annual General Meeting (AGM) of the Company will be held on Tuesday, 30<sup>th</sup> September, 2025 at 10:00 a.m. at the registered office at C-5, Phase – V, Focal Point, Ludhiana – 141010.

Pursuant to the Regulation 34 of SEBI Listing Regulations, we are enclosing herewith the following:

1. Notice convening 27<sup>th</sup> Annual General Meeting of the Company ("Notice")
2. the Annual Report of the Company for the financial year ended 31<sup>st</sup> March, 2025 ("Annual Report").

In accordance with the provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the applicable provisions of the Companies Act, 2013, the Notice and the Annual Report is being sent through electronic mode only to all the members of the Company whose names appear in the register of members / register of beneficial owners maintained by the depositories on Friday, 05<sup>th</sup> September, 2025 and whose e-mail addresses are registered with the Registrar and share transfer agent/ depositories/ depository participant(s).

The Notice convening the 27<sup>th</sup> AGM along with Annual Report is also uploaded on the website of the Company at [www.superfineknitters.com](http://www.superfineknitters.com).

The Company has appointed Central Depository Services (India) Limited (CDSL) as e-voting agency. Members of the Company holding shares in dematerialised or physical form on Friday, 19<sup>th</sup> September, 2025 ("Cut-off date") will have the opportunity to cast their vote by electronic means through remote e-voting facility or voting at the AGM on all resolutions as set out in the AGM Notice. The remote e-voting shall commence on Saturday, 27<sup>th</sup> September, 2025 at 09:00 A.M. IST and ends on Monday, 29<sup>th</sup> September, 2025 at 5:00 P.M. IST.

We request you to take the above information on record.

Yours truly,

For Super Fine Knitters Limited

Samridhi Sethi  
Company Secretary  
Encl. as above

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C-5, Phase-V, Focal point, Ludhiana - 141010 (INDIA) Ph. : 0161-5036500

E-mail : [ajitlakra@superfineknitters.com](mailto:ajitlakra@superfineknitters.com), [vivek@superfineknitters.com](mailto:vivek@superfineknitters.com)

**NOTICE**

NOTICE is hereby given that the 27<sup>th</sup> Annual General Meeting of the Members of SUPER FINE KNITTERS LIMITED will be held on Tuesday, 30<sup>th</sup> September, 2025 at Registered Office of the Company at C-5, Phase V, Focal Point, Ludhiana, Punjab at 10:00 a.m., to transact the following business:

**ORDINARY BUSINESS**

1. To receive, consider and adopt the Audited Financial Statement of the Company for the Financial Year ended 31<sup>st</sup> March, 2025 along with the Reports of Board of Directors and Auditors thereon.
2. To consider and approve, with or without modification, the appointment of Mrs. Gita Lakra (DIN - 01067233) Whole Time Director, who retires by rotation and being eligible, offers herself for reappointment.

**SPECIAL BUSINESS:**

To consider and if thought fit, pass with or without modification(s), the following Resolutions:

**3. Appointment of M/s. PDM& Associates, Company Secretaries, as Secretarial Auditor of the Company.**

To consider, and if thought fit, to pass, with or without modification(s), the following Resolution as **Ordinary Resolution:**

**"RESOLVED THAT** pursuant to the provisions of Section 204 of the Companies Act, 2013 ("the Act") read with Rule 9 of Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 and other applicable provisions, if any, of the Act (including any statutory modifications, amendments or re-enactments thereto), and further read with Regulation 24A of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended to date, based on the recommendation of Audit Committee and approval of Board of Directors, approval of members be and is hereby accorded to appoint M/s PDM& Associates, (CP-25003) Practicing Company Secretaries as Secretarial Auditors, of the Company from the conclusion of 27<sup>th</sup> AGM till the conclusion of 31<sup>st</sup> AGM, to carry out the Secretarial Audit for a period of five consecutive financial years i.e., from FY 2025-26 to FY 2029-30 on such terms of remuneration, including reimbursement of out-of-pocket expenses, as may be mutually agreed to between the Board of Directors of the Company and the Secretarial Auditor.

**"RESOLVED FURTHER THAT** the Board of Directors be and are hereby authorized to do all such acts, deeds, matters and things as it may, in their absolute discretion, deem necessary or desirable in order to give effect to the above resolution for and on behalf of the Company."

**4. Appointment of M/s. Sumit Bharti & Associates, Chartered Accountants, as Statutory Auditors of the Company**

To consider and if thought fit, to pass with or without modification(s), the following resolution as an **Ordinary Resolution:**

**"RESOLVED THAT** pursuant to Section 139, 142 and other applicable provisions of the Companies Act, 2013 and rules made thereunder, M/s. **Sumit Bharti & Associates**, Chartered Accountants (Registration No. 015301N), be and is hereby appointed as the Statutory Auditors of the Company, who shall hold office from the conclusion of this Annual General Meeting until the conclusion of 28th Annual General Meeting of the Company, at a remuneration mutually decided by Auditors and Board of Directors of the Company."

**"RESOLVED FURTHER THAT** the Board of Directors be and is hereby authorized to do all such acts, deeds, matters and things as may be deemed necessary to give effect to the above resolution."

For and on behalf of the Board  
Super Fine Knitters Limited

Date: 05<sup>th</sup> September, 2025  
Place: Ludhiana

Samridhi Seth  
Company Secretary  
C-5, Phase V, Focal Point,  
Ludhiana 141010

## NOTES:

1. **The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 relating to the Special Business is annexed hereto.**
2. A member entitled to attend and vote at the AGM is entitled to appoint a proxy(ies) to attend and vote instead of himself/herself. The proxy need not be a member of the Company. The instrument of Proxy in order to be valid must be deposited at the Registered Office not less than 48 hours before the meeting.
3. Corporate members intending to send their authorized representatives to attend the Meeting are requested to send a certified copy of the Board Resolution to the Company/Registrar & Transfer Agent, authorizing their representative to attend and vote on their behalf at the meeting.
4. **Book Closure:**  
**The Register of Members and Share Transfer Books of the Company will be closed from Wednesday, 24<sup>th</sup> September, 2025 to Tuesday, 30<sup>th</sup> September, 2025 (both days inclusive).**
5. In terms of the provisions of Section 152 of the Companies Act, 2013, Mrs. Gita Lakra (DIN - 01067233) Whole Time Director, retire by rotation at this Meeting and offered herself for re-appointment. The Nomination and Remuneration Committee and the Board of Directors of the Company commend her re-appointment.
6. The relevant information under Regulation 36(3) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and Secretarial Standards on General Meetings issued by the Institute of Company Secretaries of India, regarding the Directors who are proposed to be appointed/ reappointed, is given hereto and form part of the Notice.
7. SEBI vide its Circular No. SEBI/HO/MIRSD/ MIRSD-PoD-1/P/CIR/2023/37 dated March 16, 2023, Circular No. SEBI/HO/MIRSD/MIRSD\_RTAMB/P/CIR/2021/687 dated December 14, 2021 and SEBI Circular No. SEBI/HO/MIRSD/ MIRSD\_RTAMB/P/CIR/2021/655 dated November 3, 2021 (the "SEBI Circulars") has mandated for furnishing/ updating PAN, KYC details (Address, Mobile No., E-mail ID, Bank Details) and Nomination details by all the holders of physical securities in listed company in the prescribed forms i.e. ISR-1, ISR-2, SH-13/ ISR-3/ SH-14 otherwise RTA shall be constrained to freeze such Folio(s) effective from October 01, 2023.
8. Members desirous of seeking any information concerning the accounts and operations of the Company are requested to address their queries to the Company Secretary, at the Registered Office at least seven days in advance of the meeting, so that the information, to the extent practicable, can be made available at the meeting.
9. Annual accounts and related documents referred to in the accompanying Notice and the Statement are open for inspection between 10.30 A.M. to 12.30 P.M. upto the date of the Annual General Meeting at the Registered Office of the Company.
10. In support of the Green Initiative and in compliance with the MCA general circular no. 10/2022 dated 28.12.2022 and SEBI circular SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated 05.01.2023 and pursuant to Section 20 of the Companies Act, 2013, as amended from time to time, permits service of documents on Members by the Company through electronic mode. Hence, the Annual Report 2024-25 is being sent through electronic mode to those Members whose email addresses are registered with the Company/Depository Participant. Members may note that Annual Report 2024-25 along with Notice of the 27<sup>th</sup> Annual General Meeting is also available on the Company's website [www.superfineknitters.com](http://www.superfineknitters.com)
11. M/s PDM & Associates, Company Secretary in practice has been appointed as the Scrutinizer to scrutinize to the e-voting process i.e. votes cast during the AGM and votes cast through remote e-voting in a fair and transparent manner.



12. The Scrutinizer will submit their report to the Chairman of the Company ('the Chairman') or to any other person authorized by the Chairman after the completion of the scrutiny of the e-voting (votes cast during the AGM and votes cast through remote voting), within two working days of the conclusion of the AGM.
13. The results declared along with the Scrutinizer's Report shall be placed on the website of the Company [www.superfineknitters.com](http://www.superfineknitters.com) and on the website of CDSL i.e. [www.cdslindia.com](http://www.cdslindia.com). The results shall simultaneously be communicated to the Stock Exchanges.
14. Subject to the receipt of requisite number of votes, the resolution shall be deemed to be passed on the date of the 27<sup>th</sup> Annual General Meeting i.e. 30<sup>th</sup> September, 2025.
15. The voting rights of shareholders shall be in proportion to their shares of the paid-up equity share capital of the Company as on the cut-off date (record date) of Friday, 19<sup>th</sup> September, 2025.
16. **Voting through electronic means:**  
In compliance with the provisions of Section 108 of the Companies Act, 2013 and Rule 20 of the Companies (Management and Administration) Rules, 2014, the Company provides members facility to exercise their right to vote at the 27<sup>th</sup> Annual General Meeting (AGM) by electronic means and the businesses may be transacted through e-Voting Services provided by Central Depository Services (India) Ltd (CDSL).

**The instructions for shareholders voting electronically are as under:**

- (i) **The voting period begins on Saturday 27<sup>th</sup> September 2025 at 09.00 a.m. and ends on Monday 29<sup>th</sup> September 2025 at 05.00 p.m.** During this period Shareholders of the Company, holding shares either in physical form or in dematerialized form, as on the **cut-off date (record date) of Friday 19<sup>th</sup> September, 2025** may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter.
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09<sup>th</sup> December, 2020 under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

- (iv) In terms of SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.

Pursuant to above said SEBI Circular, Login method for e-Voting and joining virtual meetings for Individual shareholders holding securities in Demat mode CDSL/NSDL is given below:

| Type of shareholders                                               | Login Method                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|--------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual Shareholders holding securities in Demat mode with CDSL | <ol style="list-style-type: none"> <li>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 <a href="https://web.cdslindia.com/myeasi/home/login">https://web.cdslindia.com/myeasi/home/login</a> or visit <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on Login icon and select New System Myeasi.</li> <li>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers i.e. CDSL/NSDL/KARVY/LINKINTIME, so that the user can visit the e-Voting service providers' website directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register is available at <a href="https://web.cdslindia.com/myeasi/Registration/EasiRegistration">https://web.cdslindia.com/myeasi/Registration/EasiRegistration</a></li> <li>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 <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page or click on <a href="https://evoting.cdslindia.com/Evoting/EvotingLogin">https://evoting.cdslindia.com/Evoting/EvotingLogin</a>. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</li> </ol>                                                                                                                         |
| Individual Shareholders holding securities in demat mode with NSDL | <ol style="list-style-type: none"> <li>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: <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a> 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 &amp; voting during the meeting.</li> <li>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsdl.com">https://eservices.nsdl.com</a>. Select "Register Online for IDeAS "Portal or click at <a href="https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp">https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</a></li> <li>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsdl.com/">https://www.evoting.nsdl.com/</a> 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 &amp; voting during the meeting.</li> </ol> |

|                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Individual Shareholders (holding securities in demat mode) login through their <b>Depository Participants</b> | 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 above mentioned 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 <b>CDSL</b> | Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at 022-23058738 and 22-23058542-43. |
| Individual Shareholders holding securities in Demat mode with <b>NSDL</b> | Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at toll free no.: 1800 1020 990 and 1800 22 44 30              |

(v) Login method for e-Voting and joining virtual meetings for **Physical shareholders and shareholders other than individual holding in Demat form.**

- i. The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- ii. Click on "Shareholders".
- 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. Members 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](http://www.evotingindia.com) and voted on an earlier 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:

|                                              | <b>For Physical shareholders and other than individual shareholders holding shares in Demat.</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Permanent Account Number (PAN)               | Enter your 10 digit alpha-numeric PAN issued by Income Tax Department (Applicable for both Demat Shareholders as well as Physical Shareholders)<br>Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the first two letters of their name and the 8 digits of the sequence number in the PAN field.<br>In case the sequence number is less than 8 digits enter the applicable number of 0's before the number after the first two characters of the name in CAPITAL letters. Eg. If your name is Ramesh Kumar with sequence number 1 then enter RA00000001 in the PAN field. |
| 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.<br>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 as mentioned in instruction                                                                                                                                                                                                                                                                                             |

- 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, members 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 **EVS N 250903001** for the relevant **SUPER FINE KNITTERS LIMITED** 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. **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**

- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodian are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves as "Corporate" module.
  - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto: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 should be mailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) and on approval of the accounts they would be able to cast their vote.
  - A scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favor of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
  - Alternatively Non Individual shareholders are required 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; [cs@superfineknitters.com](mailto:cs@superfineknitters.com), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.
- 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](mailto:helpdesk.evoting@cdslindia.com) or contact toll free no. 1800 2109911

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](mailto:helpdesk.evoting@cdslindia.com) or call toll free no. 1800 2109911.

For and on behalf of the Board  
Super Fine Knitters Limited

Date: 05<sup>th</sup> September, 2025  
Place: Ludhiana

Samridhi Seth  
Company Secretary  
C-5, Phase V, Focal Point,  
Ludhiana 141010



**EXPLANATORY STATEMENT PURSUANT TO SECTION 102 OF THE COMPANIES ACT, 2013****ITEM NO. 3****Appointment of M/s PDM& Associates, Company Secretaries, as Secretarial Auditor of the Company**

The Securities and Exchange Board of India ('SEBI') has amended the Listing Regulations with effect from December 12, 2024, by which every Listed Entity and its Material Unlisted Subsidiary incorporated in India shall undertake Secretarial Audit by a Secretarial Auditor who shall be a Peer Reviewed Company Secretary and their appointment shall be recommended by the Board for approval by the Shareholders. The appointment of an individual as Secretarial Auditor shall not be for more than one term of five consecutive years or a Secretarial Audit Firm as Secretarial Auditor for not more than two terms of five consecutive years each, with the approval of the Shareholders in the Annual General Meeting.

In line with the SEBI notification, the Board at its meeting held on 05.09.2025, subject to the approval of the Shareholders, proposes to appoint M/s PDM & Associates, as Secretarial Auditor of the Company from the conclusion of 27<sup>th</sup> AGM till the conclusion of 31<sup>st</sup> AGM, to carry out the Secretarial Audit for a period of five consecutive financial years i.e., from FY 2025-26 to FY 2029-30, as set out at Item No.3 of the accompanying Notice.

**Brief Profile:** M/s PDM & Associates, Company Secretary registered with Institute of Company Secretaries of India having vast experience in handling secretarial, legal and day to day matters of listed and unlisted companies.

**Confirmation and Disclosures:** M/s PDM& Associates have confirmed and disclosed that:

- they meet the criteria of independence and that they are eligible for appointment as Secretarial Auditor.
- they are not disqualified for appointment as per the Companies Secretaries Act, 1980 and rules & regulations made thereunder and the Auditing Standards issued by ICSI.
- they have further confirmed that the proposed appointment is within the limits laid down by ICSI and that they do not have any conflict of interest in providing the services of Secretarial Audit, to the Company in terms of the ICSI Auditing Standard on Audit Engagement.

**Rationale for the appointment:** The Board has assessed the veracity of the declarations and other certificates furnished by M/s PDM& Associates, Company Secretaries and considering their experience, capability, the clientele it serves and its technical expertise, and based on the recommendations of the Audit Committee, has opined that M/s PDM& Associates, Company Secretaries, fulfill the conditions / criteria for their appointment as Secretarial Auditor of the Company and accordingly, recommends the said appointment to the Shareholders, for their approval.

**Disclosure of Interest:** None of the Directors, Key Managerial Personnel, of the Company and their respective relatives is, in any way, concerned or interested, financially or otherwise, in the Resolution set out at Item No. 3 of the accompanying Notice.

**ITEM NO. 4****Appointment of M/s. Sumit Bharti & Associates, Chartered Accountants, as Statutory Auditors of the Company**

M/s. R.K. Deepak & Co., Chartered Accountants, (Registration No. 003145N), as the Statutory Auditors of the Company, have tendered their resignation with effect from 05<sup>th</sup> September, 2025, due to pre-occupation and unavoidable circumstances. Consequently, a casual vacancy has arisen in the office of Statutory Auditors of the Company as per the provisions of Section 139(8) of the Companies Act, 2013.

The Board of Directors, based on the recommendation of the Audit Committee, at its meeting held on 5<sup>th</sup> September 2025, has approved the appointment of **M/s. Sumit Bharti & Associates, Chartered Accountants (Firm Registration No. [015301N])**, to fill the said casual vacancy, subject to the approval of members at the ensuing Annual General Meeting.



M/s. Sumit Bharti & Associates, Chartered Accountants, have conveyed their consent to act as the Statutory Auditors of the Company along with a confirmation that their appointment, if made, would be within the limits prescribed under the Companies Act, 2013 and that they satisfy the criteria provided under Section 141 of the Act.

Accordingly, approval of the members is sought for appointment of M/s. Sumit Bharti & Associates, Chartered Accountants as the Statutory Auditors of the Company by means of an ordinary resolution.

Information about the Statutory Auditor pursuant to Regulation 36(5) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is provided below:

| Details                                                                                                                                            | Particulars                                                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Terms of appointment                                                                                                                               | The proposed Statutory Auditors shall hold office for a period of one (1) year from the conclusion of 27 <sup>th</sup> Annual General Meeting till the conclusion of 28 <sup>th</sup> Annual General Meeting of the Company.                                                                                                                                                                |
| Proposed fees payable to the Statutory Auditor                                                                                                     | The remuneration for the new auditors mutually decided by Auditors and Board of Directors of the Company.                                                                                                                                                                                                                                                                                   |
| Basis of recommendation for appointment including the details in relation to and credentials of the Statutory Auditor(s) proposed to be appointed. | On the basis of comparative analysis with other potential audit firms and in view of the better presence and experience of M/s. Sumit Bharti & Associates, in handling large sized audits using the tools and methodologies similar to those used by the big audit firms, the Board recommended the appointment of M/s. Sumit Bharti & Associates, as the Statutory Auditor of the Company. |

**Disclosure of Interest:** None of the Directors, Key Managerial Personnel, of the Company and their respective relatives is, in any way, concerned or interested, financially or otherwise, in the Resolution set out at Item No. 4 of the accompanying Notice.