

September 01, 2023

To
Listing Department
National Stock Exchange of India Ltd,
Exchange Plaza, C-1 Block G,
Bandra Kurla Complex,
Bandra (East), Mumbai- 400051

NSE Symbol: ABCOTS
ISIN: INE08PH01015

Subject- Annual Report - Regulation 34 of SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015

Dear Sir/Madam,

Pursuant to the provisions of Regulation 34 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith Annual Report for the Financial Year 2022-2023 along with the notice of Annual General meeting.

The Annual Report for the Financial Year 2022-2023 is also available on the website of the Company at www.abcotspin.com.

You are requested to kindly take the same on your record.

Thanking You

Yours faithfully
For, **A B Cotspin India Limited**
KANNU
SHARMA

Digitally signed by KANNU
SHARMA
Date: 2023.09.01 16:22:31
+05'30'

Kannu Sharma
Company Secretary & Compliance Officer

Encl: As above

A B COTSPIN INDIA LIMITED

**CIN: L17111PB1997PLC020118, Registered Address: NH-54, Goniana Road, Near Lake-3
Bathinda, Punjab-151001, Factory Address: Bathinda Road, Jaitu, Faridkot, Punjab-151202,
Website: www.abcotspin.com, Email: info@abcotspin.in, Ph.: 01635-232670**

ANNUAL REPORT

2022-23

A B COTSPIN INDIA LIMITED

Email: info@abcotspin.in
Website: www.abcotspin.com

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CORPORATE INFORMATION

BOARD OF DIRECTORS

Executive Directors

Mr. Deepak Garg
(Chairman & Managing Director)
Mr. Manohar Lal
(Whole-time Director)

Non-Executive Director

Mr. Ramesh Kumar

Independent Directors

Mr. Puneet Bhandari
Ms. Preet Bhatia

Chief Financial Officer

Mr. Rajender Prashad Garg

Company Secretary & Compliance Officer

Ms. Kannu Sharma

Registrar & Share Transfer Agent

Link Intime India Private Limited

C 101, 247 Park, L B S Marg, Vikhroli West,
Mumbai 400 083

Telephone: 022 49186000

Fax: +91 22 4918 6060

Email: rnt.helpdesk@linkintime.co.in

Website: www.linkintime.co.in

STATUTORY AUDITORS

P L Mittal & Company

21368 (Old No. 3050), Power
House Road, Bathinda-151001

SECRETARIAL AUDITORS

M/s DR Associates

607, 6th Floor, Rattan Jyoti
Building, Rajendra Place, New Delhi-
110008

REGISTERED OFFICE

NH-54, Goniana Road, Near lake-3,
Bathinda, Punjab-151001

MANUFACTURING UNIT

Bathinda Road, Jaito, Dist: Faridkot,
Punjab-151202

Bankers

HDFC Bank Limited

NOTICE OF ANNUAL GENERAL MEETING

NOTICE is hereby given that the Twenty-Sixth (26th) Annual General Meeting of the Members of A B Cotspin India Limited will be held on **Monday, the 25th day of September, 2023 at 12:00 Noon IST** through Video Conferencing ("VC")/ Other Audio- Visual Means ("OAVM") (hereinafter referred to as electronic mode) to transact the following businesses:

ORDINARY BUSINESS:

- 1) To consider and adopt the Audited financial statements of the Company for the financial year ended March 31, 2023 and the reports of the Board of Directors and Auditor's thereon.
- 2) To appoint a Director in place of Mr. Manohar Lal (DIN: 02406686), who retires from the office by rotation in terms of Section 152(6) of the Companies Act, 2013 and being eligible, offers himself for re-appointment.

SPECIAL BUSINESS:

- 3) **RATIFICATION OF REMUNERATION PAYABLE TO M/S JAIN SHARMA & ASSOCIATES, COST AUDITORS, FOR THE FINANCIAL YEAR 2023-24.**

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 148 and all other applicable provisions, if any, of the Companies Act, 2013 and the Rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) remuneration of Rs. 30000/- plus taxes as applicable and reimbursement of reasonable out-of-pocket expenses, approved by the Board of Directors based on the recommendation of the Audit Committee to be paid to **M/s Jain Sharma & Associates (Firm Registration No.: 000270)**, Cost Accountants for conducting the Cost Audit of the Company for the financial year 2022-23, be and is hereby ratified confirmed and approved."

- 4) **TO INCREASE THE AUTHORISED SHARE CAPITAL OF THE COMPANY AND ALTER CLAUSE V OF MEMORANDUM OF ASSOCIATION:**

To consider and, if thought fit, to pass the following resolution as an **Ordinary Resolution:**

"RESOLVED THAT pursuant to the provisions of Section 13, 61 read with Section 64 and other applicable provisions, if any, of the Companies Act, 2013 read with Rules made thereunder (including any amendment thereto or re-enactment thereof), the consent of the members be and is hereby accorded to increase the Authorized Share Capital of the Company from existing ₹ 11,40,00,000 (Rupees Eleven Crore Forty Lakh) divided into 1,10,00,000 (One Crore Ten Lakh) Equity Shares of ₹ 10/- each and 4,00,000 (Four Lakh) Preference Shares of ₹ 10/- each to ₹ 24,40,00,000 (Rupees Twenty-Four Crore Forty Lakh) divided into 2,40,00,000 (Two Crore Forty Lakh) Equity Shares of ₹ 10/- each and 4,00,000 (Four Lakh) Preference Shares of ₹ 10/- each by creation of additional 1,30,00,000 (One Crore Thirty Lakh) Equity Shares of ₹ 10/- each ranking pari passu with the existing Equity Shares of the Company in all respects.

RESOLVED FURTHER THAT the Memorandum of Association of the Company be altered in the following manner i.e., existing Clause V of the Memorandum of Association be substituted with the following new clause as Clause V:

“V. The Authorised Share Capital of the Company is ₹ 24,40,00,000 (Rupees Twenty-Four Crore Forty Lakhs Only) divided into 2,40,00,000 (Two Crore Forty Lakh) Equity Share of ₹ 10/- each and 4,00,000 (Four Lakh) Preference Share of ₹ 10/-each.”

RESOLVED FURTHER THAT Mr. Deepak Garg, and/or Mr. Manohar Lal, Directors and/or Company Secretary of the Company and/or any other person so authorized by the Director(s), be hereby authorized on behalf of the Company to take all such steps as may be necessary, proper or expedient to give effect to this resolution including to file necessary forms/return/documents with the Registrar of Companies.”

5) ISSUANCE OF UPTO 1,20,28,562 FULLY CONVERTIBLE WARRANTS TO THE PERSONS BELONGING TO ‘PROMOTER & PROMOTER GROUP CATEGORY AND ‘NON-PROMOTER CATEGORY’ ON PREFERENTIAL BASIS

To consider and, if thought fit, to pass the following resolution as a *Special Resolution*:

“RESOLVED THAT pursuant to the provisions of Sections 42, 62(1)(c) and other applicable provisions, if any, of the Companies Act, 2013 (hereinafter referred to as the “Companies Act”) read with the Companies (Prospectus and Allotment of Securities) Rules, 2014, as amended and the Companies (Share Capital and Debentures) Rules, 2014, as amended and other relevant rules made there under [including any statutory modification(s) thereto or re-enactment thereof for the time being in force], enabling provisions in Memorandum and Articles of Association of the Company, provisions of the uniform listing agreement entered into by the Company with National Stock Exchange of India Limited (NSE) where the shares of the Company are listed (“Stock Exchange”), and in accordance with the guidelines, rules and regulations of the Securities and Exchange Board of India (“SEBI”), as amended including the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018, as amended (“SEBI ICDR Regulations”), the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations”), as amended, the SEBI (Substantial Acquisition of Shares & Takeovers) Regulations, 2011 (“Takeover Regulations”) as amended, the Foreign Exchange Management Act, 1999 as amended and in accordance with other applicable rules, regulations, circulars, notifications, clarifications and guidelines issued thereon, from time to time, by Ministry of Corporate Affairs, SEBI and / or any other competent authorities, and subject to the approvals, consents, permissions and / or sanctions, as may be required from the Government of India, SEBI, Stock Exchange, and any other relevant statutory, regulatory, governmental authorities or departments, institutions or bodies and subject to such terms, conditions, alterations, corrections, changes, variations and/or modifications, if any, as may be prescribed by any one or more or all of them in granting such approvals, consents, permissions and / or sanctions and which may be agreed to by the Board of Directors of the Company (hereinafter referred to as the “Board” which term shall be deemed to include any Committee, which the Board has constituted or may hereafter constitute, to exercise one or more of its powers, including the powers conferred hereunder), the consent of the Board of Directors of the Company, subject to the approval of members of the Company, be and is hereby accorded to create, issue, offer and allot, on a preferential basis, **upto 1,20,28,562 (One Crore Twenty Lakh Twenty Eight Thousand Five Hundred and Sixty Two) Fully Convertible Warrants (“Warrants”)** carrying a right exercisable by the Warrant holder to subscribe to one Equity Share per Warrant, to persons belonging to ‘Promoter & Promoter Group’ and ‘Non-Promoter’ Category, on preferential basis, at an issue price of **Rs. 70/- (Rupees Seventy Only) per warrant** in accordance with provisions of Chapter V of SEBI ICDR Regulations, for an aggregate amount of up to **Rs. 84,19,99,340/- (Rupees Eighty-Four Crores Nineteen Lakhs Ninety-Nine Thousand Three Hundred and Forty Only)**, on such further terms and conditions as may be finalized, to the below mentioned persons (“Proposed Allottees”):

S. No.	Name of the Proposed Allottee	Category	No. of Warrants
1.	Mr. Deepak Garg	Promoter	20,28,571
2.	Ms. Sanya Jindal	Non-Promoter	20,28,571
3.	Mr. Rajiv Garg	Non-Promoter	1,42,857
4.	Ms. Neelu Garg	Non-Promoter	1,42,857
5.	Chaman Lal & Sons HUF	Non-Promoter	1,00,000
6.	Pankaj Takkar & Sons HUF	Non-Promoter	1,00,000
7.	Sameer Takkar & Sons HUF	Non-Promoter	1,00,000
8.	Puneet Takkar & Sons HUF	Non-Promoter	1,00,000
9.	Mr. Gian Singh	Non-Promoter	1,42,857
10.	Mr. Balwant Singh	Non-Promoter	71,428
11.	Ms. Gurnam Kaur	Non-Promoter	71,428
12.	Mr. Krishan Kumar	Non-Promoter	7,14,285
13.	Mr. Tarun Aggarwal	Non-Promoter	7,14,285
14.	Mr. Mukesh Mittal	Non-Promoter	7,14,285
15.	Mr. Shyam Lal Mittal	Non-Promoter	7,14,285
16.	Mr. Govind Aggarwal	Non-Promoter	7,14,285
17.	Mr. Ishwar Chand Mittal	Non-Promoter	7,14,285
18.	Mr. Shaurya Garg	Non-Promoter	2,14,285
19.	Mr. Pranav Singla	Non-Promoter	5,71,428
20.	Green Globe Textiles Ltd	Non-Promoter	14,28,571
21.	Mr. Yatin Bansal	Non-Promoter	2,14,285
22.	Mr. Rajesh Kumar Jindal	Non-Promoter	1,42,857
23.	Ms. Nishi Chopra	Non-Promoter	1,42,857
Total			1,20,28,562

RESOLVED FURTHER THAT in terms of the provisions of Chapter V of ICDR Regulations, the **Relevant Date** for determining the minimum issue price shall be **Friday, August 25, 2023**, being the working day immediately preceding the date which is 30 days prior to the date of the Annual General Meeting of the shareholders of the Company scheduled to be held on Monday, September 25, 2023.

RESOLVED FURTHER THAT the aforesaid issue of Warrants shall be subject to the following terms and conditions:

- The conversion of warrants into equity shares shall happen at any time within a period of Eighteen (18) months from the date of allotment of warrants in terms of SEBI ICDR Regulations (the “**Warrant Exercise Period**”).
- The Proposed Allottee(s) shall, on or before the date of allotment of Warrants, pay an amount equivalent to at least 25% of the Warrant Issue Price fixed per Warrant in terms of the SEBI ICDR Regulations which will be kept by the Company to be adjusted and appropriated against the Warrant Issue Price of the Equity Shares. The balance 75% of the Warrant Issue Price shall be payable by the Warrant Holder at the time of exercising the Warrants.
- Warrants being allotted to the Proposed Allottee(s) and the Equity Shares proposed to be allotted pursuant to the conversion of these Warrants shall be under lock-in for such period as may be prescribed under SEBI ICDR Regulations.

- (d) Warrants so allotted under this resolution shall not be sold, transferred, hypothecated or encumbered in any manner during the period of lock-in provided under SEBI (ICDR) Regulations except to the extent and in the manner permitted there under.
- (e) Warrants shall be issued and allotted by the Company only in dematerialized form.
- (f) The consideration for allotment of Warrants and/or Equity Shares arising out of the exercise of such Warrants shall be paid to the Company from the bank account of the Proposed Allottee(s)
- (g) In the event the Warrant Holder(s) do not exercise Warrants within the Warrant Exercise Period, the Warrants shall lapse and the amount paid shall stand forfeited by the Company.
- (h) The Warrants by itself until converted into Equity Shares, do not give to the Warrant Holder any voting rights in the Company in respect of such Warrants.”

RESOLVED FURTHER THAT the Equity Shares proposed to be so allotted upon conversion of Warrants shall rank *pari-passu* in all respects including as to dividend, with the existing fully paid-up Equity Shares of face value of Rs. 10/- (Rupees Ten Only) each of the Company, subject to the relevant provisions contained in the Memorandum of Association and Articles of Association of the Company.

RESOLVED FURTHER THAT for the purpose of giving effect to this resolution, the Board of Directors of the Company and Ms. Kannu Sharma, Company Secretary & Compliance Officer of the Company, be and are hereby authorized severally on behalf of the Company to take all actions and to do all such acts, deeds, matters and things and perform such actions as it may, in its absolute discretion, deem necessary, proper or desirable for such purpose, authorize any person including to issue and allot such number of Equity Shares of the Company as may be required to be issued and allotted upon exercise of the option in the Warrants held by the holder(s) of the Warrants, application to Stock Exchanges for obtaining of in-principle approval, listing of the equity shares allotted pursuant to conversion of warrants, filing of requisite documents with the Registrar of Companies and with any other regulatory authority as required, and to modify, accept and give effect to any modifications in the terms and conditions of the issue as they may deem fit, including without limitation, issuing clarifications, resolving all questions of doubt, effecting any modifications or changes to the foregoing (including modification to the terms of the issue), entering into contracts, arrangements, agreements, documents (including for appointment of agencies, intermediaries and advisors for the Preferential Issue) and to authorize all such person as may be necessary, in connection therewith and incidental thereto as the Board in its absolute discretion shall deem fit without being required to seek any fresh approval of the Members and to settle all questions, difficulties or doubts that may arise in regard to the offer, issue and allotment of the Equity Shares and listing thereof with the Stock Exchanges as appropriate and utilization of proceeds of the Preferential Issue, take all other steps which may be incidental, consequential, relevant or ancillary in this connection and to effect any modification to the foregoing and the decision of the Board shall be final and conclusive.”

By order of the Board of Directors
For A B Cotspin India Limited

Sd/-

Kannu Sharma

Membership No.: A64063

Company Secretary & Compliance Officer

Date: 25th August, 2023

Place: Bathinda, Punjab

Registered Office

NH-54, Goniana Road, Near lake-3, Bathinda, Punjab-
151001

Email: cs@abcotspin.in

Website: www.abcotspin.com

Tel: +1635232670

NOTES:

1. Pursuant to the General Circulars No.14/2020, 17/2020, 20/2020, 2/2021, 19/2021, 21/2021, 2/2022 and 10/2022 dated April 08, 2020, April 13, 2020, May 05, 2020, January 13, 2021, December 08, 2021, December 14, 2021, May 05, 2022 and December 28, 2022 respectively (collectively referred to as "MCA Circulars") allowing, inter-alia, to conduct Annual General Meeting ("AGM") through Video Conferencing/ Other Audio-Visual Means ("VC/ OAVM") facility. In compliance with these Circulars, provisions of the Companies Act, 2013 ("the Act") and the Securities and Exchange Board of India ("SEBI") vide its circular No. SEBI/HO/CFD/PoD-2/P/CIR/2023/4 dated January 05, 2023 read with Circular Dated May 13, 2022, January 15, 2021 and May 12, 2020 ("SEBI Circulars"), the 26th AGM of the Company is being conducted through VC/ OAVM facility, which does not require physical presence of Members at a common venue. The deemed venue for the 26th AGM shall be the Registered Office of the Company.
2. Generally, a member entitled to attend and vote at the meeting is entitled to appoint a proxy to attend and vote on a poll instead of himself and the proxy need not be a member of the Company. Since this AGM is being held through VC / OAVM pursuant to the Circulars, 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 hereto. However, in pursuance of Section 112 and Section 113 of the Companies Act, 2013, representatives of the members such as the President of India or the Governor of a State or body corporate can attend the AGM through VC/OAVM and cast their votes through e-voting.
3. An Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 read with the Companies (Management and Administration) Rules, 2014, setting out the material facts and reasons for the resolution in respect of the business set out above is annexed hereto.
4. The relevant details as required under Regulation 36(3) of Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations') and Secretarial Standard on General Meetings ('SS-2'), issued by the Institute of Company Secretaries of India, in respect of Directors seeking appointment/reappointment at this Annual General Meeting ('AGM'/ 'the meeting') is also annexed as Annexure-A.
5. Since the AGM will be held through VC/ OAVM, the route map of the venue of the Meeting is not annexed hereto.
6. The Company is pleased to provide two-way VC facility through VC / OAVM.
7. Pursuant to the provisions of Section 108 of the Companies Act, 2013 read with Rule 20 of the Companies (Management and Administration) Rules, 2014 (as amended) and Regulation 44 of SEBI (Listing Obligations & Disclosure Requirements) Regulations 2015 (as amended), and MCA Circulars the Company is providing facility of remote e voting to its Members in respect of the business to be transacted at the AGM. For this purpose, the Company has entered into an agreement with Central Depository Services (India) Limited (CDSL) for facilitating voting through electronic means, as the authorized e-Voting's agency. The facility of casting votes by a member using remote e voting as well as the e-voting system during the AGM will be provided by CDSL.
8. The Members can join the AGM in the VC/OAVM mode 30 minutes before and after the scheduled time of the commencement of the Meeting by following the procedure mentioned in the Notice. The facility of participation at the AGM through VC/OAVM will be made available to at least 1000 members on first come first served basis. This will not include large Shareholders (Shareholders holding 2% or more shareholding), Promoters, Institutional Investors, Directors, Key Managerial Personnel, the Chairpersons of the Audit Committee, Nomination and Remuneration Committee and Stakeholders

Relationship Committee, Auditors etc. who are allowed to attend the AGM without restriction on account of first come first served basis.

9. The attendance of the Members attending the AGM through VC/OAVM will be counted for the purpose of ascertaining the quorum under Section 103 of the Companies Act, 2013.
10. In case of joint holders attending the meeting, only such joint holder who is higher in the order of names will be entitled to vote at the Meeting.
11. The Voting rights of Members shall be in proportion to their shares of the paid-up Equity Share Capital of the Company as on Cut-off Date of **18th September, 2023**.
12. Institutional/Corporate members (i.e., other than individuals/HUF, NRI etc.) are required to send a scanned copy (PDF/ JPEG 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 pursuant to section 113 of the Act. The said resolution/authorization shall be sent to the Company via email through its registered email address at cs@abcotspin.in with a copy to office@drassociate.org.

DISPATCH OF ANNUAL REPORT THROUGH ELECTRONIC MODE

13. In compliance with the Circulars, the Notice of the AGM along with the Annual Report 2022-23 is being sent only through electronic mode to those Members whose email addresses are registered with the Company/ Depositories.
14. In line with the Circulars, the Notice calling the AGM has been uploaded on the website of the Company at www.abcotspin.com. The Notice can also be accessed from the websites of the Stock Exchange i.e., NSE Limited at www.nseindia.com. The AGM Notice is also disseminated on the website of CDSL (agency for providing the Remote e-Voting facility and e-voting system during the AGM) i.e., www.evotingindia.com.
15. Member(s) may also note that the Notice of the Meeting and the Annual Report for FY 2022-23 will also be available on the Company's website www.abcotspin.com.
16. For receiving all communication (including Annual Report) from the Company electronically:
 - a) Members holding shares in physical mode and who have not registered / updated their email address with the Company are requested to register / update the same by sending signed request letter mentioning your name, email-id, folio number, number of shares held, certificate number, distinctive number and Complete Address along with self-attested copy of PAN card to the Company's Registrar and Share Transfer Agent i.e. Link Intime India Private Limited on rnt.helpdesk@linkintime.co.in.
 - b) Members holding shares in dematerialised mode are requested to register / update their email addresses with the relevant Depository Participant.

17. INTRUCTIONS FOR SHAREHOLDRES FOR REMOTE E-VOTING ARE AS UNDER:

- (i) The voting period begins on 22nd September, 2023 at 9.00 A.M. and ends on 24th September, 2023 at 5.00 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 **18th September, 2023** 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 09.12.2020, 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 the 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 is given below:

Type of shareholders	Login Method
Individual shareholders holding securities in Demat mode with CDSL	<ol style="list-style-type: none"> 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/myeasi/home/login or visit www.cdslindia.com and click on Login icon and select New System Myeasi. 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 & 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. 3) If the user is not registered for Easi/Easiest, option to register is available at https://web.cdslindia.com/myeasi/Registration/EasiRegistration