

May 10, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.
Scrip Code: 512008

To,
National Stock Exchange of India Limited
Exchange Plaza, 5th floor, Plot no. C/1,
G Block, Bandra Kurla Complex, Mumbai – 400051.
NSE Symbol: EFCIL

Sub.: Intimation as per Regulation 84 of Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements), 2018 (“SEBI ICDR Regulations”) – Issue of advertisement in newspapers in respect of certain matters relating to rights issue of fully paid-up equity shares of EFC (I) Limited (the “Company”) (“Rights Issue”)

Dear Sir/Ma’am,

Pursuant to Regulation 84 of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirement) Regulations, 2018 and in relation to the Rights Issue and further to our letters dated April 3, 2026 and May 1, 2026, we enclose copies of the newspaper advertisements disclosing completion of dispatch of the letter of offer dated May 1, 2026 (“Letter of Offer”) and Application Forms issued by the Company, please find enclosed herewith the Newspaper Advertisements published today i.e. Sunday, May 10, 2026, in the newspapers namely:

1. Financial Express (English national daily newspaper with wide circulation) - All Editions
2. Jansatta (Hindi national daily newspaper with wide circulation) - All Editions
3. Pratahkal (Marathi daily newspaper with wide circulation) - Pune Edition

The said intimation is also available on the website of the company i.e. www.efclimited.in

Kindly take the same on your record.

Thanking you,

Yours faithfully,
For EFC (I) Limited

Aman Gupta
Company Secretary

Encl: As above

EFC (I) Limited

Regd. Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar,
Pune-411007, Maharashtra | CIN: L74110PN1984PLC216407

Tel.: 020 2952 0138 | Email Id: compliance@efclimited.in | Website: www.efclimited.in

This advertisement is for information purposes only and neither constitute an offer or an invitation or a recommendation to purchase, to hold or sell the securities. This is not an announcement for the offer document. All capitalized terms used herein and not defined herein shall have the meaning assigned to them in the Letter of Offer dated May 1, 2026 ("Letter of Offer" or "LOF") filed with BSE Limited ("BSE"), National Stock Exchange of India Limited (NSE) and the Securities and Exchange Board of India ("SEBI")

EFC (I) LIMITED

Real Estate as a Service Company

Our Company was originally incorporated as "Amani Trading and Exports Private Limited" under the provisions of the Companies Act, 1956, vide Certificate of Incorporation dated February 07, 1984, issued by the Registrar of Companies, Bombay, Maharashtra. Subsequently, the name of our Company was changed to "Amani Trading and Exports Limited. Pursuant to a special resolution passed by the shareholders and an order of the Company Law Board dated June 14, 1993, the registered office of our Company was shifted from the State of Maharashtra to the State of Gujarat. Subsequent to this, the name of the Company was changed to "EFC (I) LIMITED" vide fresh Certificate of Incorporation dated July 25, 2022, issued by the Registrar of Companies, Ahmedabad, Gujarat. Pursuant to the change in management and takeover by the new Promoters, the Registered Office of the Company was shifted from the State of Gujarat to the State of Maharashtra, in the city of Pune, vide order passed by the Regional Director dated October 17, 2022. For details see 'General Information' on page 47 of the Letter of Offer.

Corporate Identification Number: L74110PN1984PLC216407
Registered & Corporate Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra, 411007
Contact No: +91 20 2952 0138 | Contact Person: Mr. Aman Gupta, Company Secretary and Compliance Officer
Email-ID: compliance@efclimited.in | Website: www.efclimited.in

PROMOTERS OF OUR COMPANY: MR. UMESH KUMAR SAHAY AND MR. ABHISHEK NARBARIA

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF EFC (I) LIMITED (THE "COMPANY" OR THE "ISSUER") ONLY

ISSUE OF UPTO 1,06,62,786* FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF ₹2 EACH OF OUR COMPANY (THE "RIGHTS EQUITY SHARES") FOR CASH AT A PRICE OF ₹150 EACH INCLUDING A SHARE PREMIUM OF ₹148 PER RIGHTS EQUITY SHARE ("ISSUE PRICE") FOR AN AMOUNT AGGREGATING UPTO ₹15,994.18 LAKHS ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 8 (EIGHT) RIGHTS EQUITY SHARES FOR EVERY 103 (ONE HUNDRED THREE) FULLY PAID-UP EQUITY SHARE HELD BY SUCH ELIGIBLE EQUITY SHAREHOLDERS AS ON THE RECORD DATE, THURSDAY, MAY 7, 2026, ("RECORD DATE") (THE "ISSUE"). FOR FURTHER DETAILS SEE 'TERMS OF THE ISSUE' BEGINNING ON PAGE 91 OF THE LETTER OF OFFER.

*Assuming full subscription in the Issue. Subject to finalisation of Basis of Allotment

FOR ATTENTION OF THE ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY ONLY ISSUE PROGRAMME

DATE OF OPENING OF THE ISSUE Wednesday, May 13, 2026	LAST DATE FOR ON-MARKET RENUNCIATION OF RIGHTS ENTITLEMENTS* Monday, May 18, 2026	DATE OF CLOSING OF THE ISSUE** Friday, May 22, 2026
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*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncee(s) on or prior to the Issue Closing Date.
**Our Board or a duly authorized committee thereof will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA * | Simple, Safe, Smart way of Application - Make use of it!!! | *Application Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account, investors can avail the same. For details, check section on ASBA below.

Investors are requested to strictly adhere to these instructions. Failure to do so could result in an application being rejected with our Company, and the Registrar not having any liability to the Investor. The plain paper Application format will be available on the website of the Registrar at www.in.mpmf.com.

NO OFFER IN THE UNITED STATES:
The Rights Entitlements and the Rights Equity Shares have not been, and will not be, registered under the U.S. Securities Act and may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws. Accordingly, the Rights Equity Shares are only being offered and sold in "offshore transactions" as defined in, and in reliance on, Regulation S under the U.S. Securities Act to Eligible Equity Shareholders located in jurisdictions where such offer and sale is permitted under the laws of such jurisdictions. The offering to which this Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Rights Entitlements or Rights Equity Shares for sale in the United States or as a solicitation therein of an offer to buy any of the said securities. Accordingly, you should not forward or transmit this Letter of Offer into the United States at any time.

LAST DATE FOR APPLICATION
The last date for submission of the duly filled in the Application Form or a plain paper Application is Friday, May 22, 2026, i.e., Issue Closing Date. Our Board thereof may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by our Board thereof, the invitation to offer contained in this Letter of Offer shall be deemed to have been declined and our Board thereof shall be at liberty to dispose of the Equity Shares hereby offered, as set out in the section entitled "Basis of Allotment" on page no. 118.

Please note that on the Issue Closing Date, Applications through ASBA process will be uploaded until 5.00 p.m. (IST) or such extended time as permitted by the Stock Exchanges. Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about their Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT OF THE RIGHTS EQUITY SHARES IN DEMATERIALIZED FORM
PLEASE NOTE THAT THE RIGHTS EQUITY SHARES APPLIED FOR IN THIS ISSUE CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH OUR EQUITY SHARES ARE HELD BY SUCH INVESTOR ON THE RECORD DATE. FOR DETAILS, SEE 'ALLOTMENT ADVICE OR REFUND/ UNBLOCKING OF ASBA ACCOUNTS' ON PAGE 119.

Procedure for Renunciation of Rights Entitlements:
The Eligible Equity Shareholders can apply for Rights Issue or renounce the Rights Entitlements credited to their respective demat accounts, either in full or in part (a) by using the secondary market platform of the Stock Exchanges (the "On Market Renunciation"); or (b) through an off-market transfer (the "Off Market Renunciation"), during the Renunciation Period. The Investors should have the demat Rights Entitlements credited / lying in his/her own demat account prior to the renunciation.

1. On Market Renunciation
The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by trading/selling them on the secondary market platform of the Stock Exchanges through a registered stock-broker in the same manner as the existing Equity Shares of our Company. In this regard, in terms of provisions of the SEBI (ICDR) Regulations and the SEBI (ICDR) Master Circular, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchanges under ISIN: INE866D20018 subject to requisite approvals. The On Market Renunciation shall take place only during the Renunciation Period for On Market Renunciation, i.e., from Wednesday, May 13, 2026 to Monday, May 18, 2026 (both days inclusive).

2. Off Market Renunciation
The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by way of an off-market transfer through a depository participant. The Rights Entitlements can be transferred in dematerialized form only. Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date to enable Renouncees to subscribe to the Rights Equity Shares in the Issue.

LISTING
The existing Equity shares of our Company are listed on BSE (BSE Limited) and NSE (National Stock Exchange of India Limited). Our Company has received "in-principle" approvals from BSE and NSE for listing the Rights Equity Shares vide their letters bearing No. LOD/RIGHT/PR/FIP/140/2026-27 dated April 27, 2026 and NSE/LIST/54417 dated April 27, 2026, respectively. Our Company will apply to BSE and NSE for final approval for the listing and trading of the Rights Equity Shares subsequent to their Allotment. No assurance can be given regarding the active or sustained trading in the Rights Equity Shares or the price at which the Rights Equity Shares offered under the Issue will trade after the listing thereof. For the purposes of the Issue, the Designated Stock Exchange is BSE.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE):
It is to be distinctly understood that the permission given by BSE Limited should not in any way be deemed or construed that the letter of offer has been cleared or approved by BSE Limited, nor does it certify the correctness or completeness of any of the contents of the letter of offer. The investors are advised to refer to the letter of offer for the full text of the Disclaimer clause of the BSE Limited.

DISCLAIMER CLAUSE OF NSE
It is to be distinctly understood that the permission given by NSE should not in any way be deemed or construed that the letter of offer has been cleared or approved by NSE, nor does it certify the correctness or completeness of any of the contents of the letter of offer. The investors are advised to refer to the letter of offer for the full text of the Disclaimer clause of the NSE.

DISPATCH AND AVAILABILITY OF ISSUE MATERIALS
Pursuant to the requirements of the SEBI (ICDR) Regulations and other applicable laws, Rights Entitlements have been credited to the demat account of the eligible equity shareholders ("RE Holders") under the ISIN: INE866D20018 on Friday, May 8, 2026. The Issue Materials which includes Letter of Offer, Right Entitlement Letter and Composite Application Form was sent/ dispatched to such Eligible Equity Shareholders who have provided an Indian address to our Company and only such Eligible Equity Shareholders are permitted to participate in the Issue. In case such Eligible Equity Shareholders have provided their valid email address, the issue material was sent only to their valid e-mail address and in case such eligible Equity Shareholders have not provided their e-mail address, then the issue material was physically dispatched, on a reasonable effort basis, to the Indian addresses provide by them.

In accordance with the above, the dispatch of issue material has been completed on or before / May 9, 2026] by registrar to the Issue i.e. **MUF Intime India Private Limited (formerly known as Link Intime India Private Limited)**, to all the Eligible Equity Shareholders of the Company, whose names appeared in the Register of Member/Beneficial Owners of the Company as on the Record Date i.e. Thursday, May 7, 2026, in electronic form through e-mail on May 8, 2026, to the equity shareholders who have registered email-id and physically through speed/registered post/ courier on May 9, 2026.

Further, this Letter of Offer will be sent/ dispatched to the Eligible Equity Shareholders who have provided their Indian address and who have made a request in this regard. Further, the credit of Rights Entitlement does not constitute an offer, invitation to offer or solicitation for participation in the Issue, whether directly or indirectly, and only dispatch of the Issue Material shall constitute an offer, invitation or solicitation for participation in the Issue in accordance with the terms of the Issue Material. Further, receipt of the Issue Materials (including by way of electronic means) will not constitute an offer invitation to or solicitation by anyone in (i) the United States or (ii) any jurisdiction or in any circumstances in which such an offer, invitation or solicitation is unlawful or not authorized or to any person to whom it is unlawful to make such an offer, invitation or solicitation. In those circumstances, this Letter of Offer and any other Issue Materials must be treated as sent for information only and should not be acted upon for subscription to Rights Equity Shares and should not be copied or redistributed, in part or full. Accordingly, persons receiving a copy of the Issue Materials should not distribute or send the Issue Materials in or into any jurisdiction where to do so, would or might contravene local securities laws or regulations, or would subject our Company or its affiliates to any filing or registration requirement (other than in India). If Issue Material is received by any person in any such jurisdiction of the United States, they must not seek to subscribe to the Rights Equity Shares. For more details, see "Restrictions on Purchases and Resales" beginning on page 127.

Investors can access the Letter of Offer and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Rights Equity Shares under applicable securities laws) on the websites of:
a) Our Company's website at www.efclimited.in ;
b) The Registrar to the Issue's website at www.in.mpmf.com ;
c) The Stock Exchanges website at www.bseindia.com & www.nseindia.com ;
Eligible Equity Shareholders who have not received the Application Form may apply, along with the requisite Application Money, by using the Application Form available on the websites above, or on plain paper, with the same details as mentioned in the Application Form available online.

To update the respective Indian addresses/e-mail addresses/phone or mobile numbers in the records maintained by the Registrar or by our Company, in case shares held in physical mode or contact with their Depository Participant in case shares held in demat mode, Eligible Equity Shareholders should visit www.in.mpmf.com.

Eligible Equity Shareholders can also obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at www.in.mpmf.com by entering their DP-ID and Client-ID or Folio Number (for Eligible Equity Shareholders holding Equity Shares in physical form as on Record date), and PAN. The link for the same shall also be available on the website of our Company at www.efclimited.in.

Further, our Company will undertake all adequate steps to reach out to the Eligible Equity Shareholders who have provided their Indian address through other means, as may be feasible.

OTHER IMPORTANT LINKS AND HELP LINE

The Investors can visit following links for the below-mentioned purposes:
a. Frequently asked questions and online electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors: www.in.mpmf.com ;
b. Update of Indian address/ e-mail address/ mobile number in the records maintained by the Registrar to the Issue or our Company www.in.mpmf.com ;
c. Update of demat account details by Eligible Equity Shareholders holding shares in physical form: www.in.mpmf.com ;
d. Submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Equity Shareholders www.in.mpmf.com ;

Investors may contact the Registrar or our Company Secretary and Compliance Officer for any pre-Issue or post-Issue related matter. All grievances relating to the ASBA process, with a copy to the SCSBs (in case of ASBA process), giving full details such as name, address of the Applicant, contact number(s), E-mail address of the sole/first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number and the Designated Branch of the SCSBs where the Application Form or the plain paper application, as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process). For details on the ASBA process, see "Terms of the Issue" on page 91.

BANKER TO THE ISSUE AND REFUND BANK: HDFC Bank Limited
MONITORING AGENCY: CARE Ratings Limited
FOR THE RISK FACTOR AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

COMPANY DETAILS	REGISTRAR TO THE ISSUE
 EFC (I) LIMITED CIN: L74110PN1984PLC216407 Registered & Corporate Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra, 411007 Contact No: +91 20 2952 0138 Contact Person: Mr. Aman Gupta, Company Secretary and Compliance Officer Email: compliance@efclimited.in ; Website: www.efclimited.in	 MUF Intime India Private Limited (formerly known as Link Intime India Private Limited) Address: C-101, 1st Floor, Embassy 247, LBS Marg, Surya Nagar, Gandhi Nagar Vikhroli (West), Mumbai -400 083, Maharashtra, India. Tel No: +91 8108114949; Email: efcindia.rights@in.mpmf.com Investor grievance e-mail: efcindia.rights@in.mpmf.com Website: www.in.mpmf.com SEBI Registration No: INR000004058

Date: May 10, 2026
Place: Pune

Disclaimer: Our Company is proposing, subject to receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer with the SEBI, BSE and NSE. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, BSE at www.bseindia.com, NSE at www.nseindia.com, Company at www.efclimited.in and Registrar to the Issue at www.in.mpmf.com. Investors should note that investment in equity shares involve a high degree of risk and are requested to refer to the Letter of Offer including the section "Risk Factors" beginning on page 26 of the Letter of Offer.

This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

For EFC (I) Limited
Sd/-
Aman Gupta
Company Secretary & Compliance Officer

This advertisement is for information purposes only and neither constitute an offer or an invitation or a recommendation to purchase, to hold or sell the securities. This is not an announcement for the offer document. All capitalized terms used herein and not defined herein shall have the meaning assigned to them in the Letter of Offer dated May 1, 2026 ("Letter of Offer" or "LOF") filed with BSE Limited ("BSE"), National Stock Exchange of India Limited (NSE) and the Securities and Exchange Board of India ("SEBI")



EFC (I) LIMITED

Our Company was originally incorporated as "Amani Trading and Exports Private Limited" under the provisions of the Companies Act, 1956, vide Certificate of Incorporation dated February 07, 1984, issued by the Registrar of Companies, Bombay, Maharashtra. Subsequently, the name of our Company was changed to "Amani Trading and Exports Limited". Pursuant to a special resolution passed by the shareholders and an order of the Company Law Board dated June 14, 1993, the registered office of our Company was shifted from the State of Maharashtra to the State of Gujarat. Subsequent to this, the name of the Company was changed to "EFC (I) LIMITED" vide fresh Certificate of Incorporation dated July 25, 2022, issued by the Registrar of Companies, Ahmedabad, Gujarat. Pursuant to the change in management and takeover by the new Promoters, the Registered Office of the Company was shifted from the State of Gujarat to the State of Maharashtra, in the city of Pune, vide order passed by the Regional Director dated October 17, 2022. For details see 'General Information' on page 47 of the Letter of Offer.

Corporate Identification Number: L74110PN1984PLC216407
Registered & Corporate Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra, 411007
Contact No: +91 20 2952 0138 | **Contact Person:** Mr. Aman Gupta, Company Secretary and Compliance Officer
Email-ID: compliance@efclimited.in | **Website:** www.efclimited.in

PROMOTERS OF OUR COMPANY: MR. UMESH KUMAR SAHAY AND MR. ABHISHEK NARBARIA

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF EFC (I) LIMITED (THE "COMPANY" OR THE "ISSUER") ONLY

ISSUE OF UPTO 1,06,62,786* FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF ₹ 2 EACH OF OUR COMPANY (THE "RIGHTS EQUITY SHARES") FOR CASH AT A PRICE OF ₹ 150 EACH INCLUDING A SHARE PREMIUM OF ₹ 148 PER RIGHTS EQUITY SHARE ("ISSUE PRICE") FOR AN AMOUNT AGGREGATING UPTO ₹ 15,994.18 LAKHS ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 8 (EIGHT) RIGHTS EQUITY SHARES FOR EVERY 103 (ONE HUNDRED THREE) FULLY PAID-UP EQUITY SHARE HELD BY SUCH ELIGIBLE EQUITY SHAREHOLDERS AS ON THE RECORD DATE, THURSDAY, MAY 7, 2026, ("RECORD DATE") (THE "ISSUE"). FOR FURTHER DETAILS SEE 'TERMS OF THE ISSUE' BEGINNING ON PAGE 91 OF THE LETTER OF OFFER.

*Assuming full subscription in the Issue. Subject to finalisation of Basis of Allotment

FOR ATTENTION OF THE ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY ONLY ISSUE PROGRAMME

DATE OF OPENING OF THE ISSUE
Wednesday, May 13, 2026

LAST DATE FOR ON-MARKET RENUNCIATION OF RIGHTS ENTITLEMENTS*
Monday, May 18, 2026

DATE OF CLOSING OF THE ISSUE**
Friday, May 22, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncee(s) on or prior to the Issue Closing Date.

**Our Board or a duly authorized committee thereof will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA*

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

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

FACILITIES FOR APPLICATION IN THIS ISSUE:

In accordance with Regulation 76 of the SEBI (ICDR) Regulations, SEBI ICDR Master Circular, SEBI Rights Issue Circulars and ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Making of an Application through the ASBA process" on Page 96, of the Letter of Offer.

Please note that subject to SCSBs complying with the requirements of the SEBI circular bearing reference number CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, Applications may be submitted at the Designated Branches of the SCSBs. Further, in terms of the SEBI circular bearing reference number CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this issue and clear demarcated funds should be available in such account for such an Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE EQUITY SHAREHOLDERS:

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialized form.

Our Company has opened a separate demat suspense account (namely, "MIPL EFC I LIMITED - RIGHTS ISSUE ESCROW DEMAT ACCOUNT") for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in the account of the Investor Education and Protection Fund Authority; or (b) the demat accounts of the Eligible Equity Shareholder which are frozen or the Equity Shares which are lying in the unclaimed suspense account (including those pursuant to Regulation 39 of the SEBI ICDR Regulations) or details of which are unavailable with our Company or with the Registrar on the Record Date; or (c) Equity Shares held by Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date where details of demat accounts are not provided by Eligible Equity Shareholders to our Company or Registrar; or (d) credit of the Rights Entitlements returned/reversed/failed; or (e) the ownership of the Equity Shares currently under dispute, including any court proceedings, if any; or (f) non-institutional equity shareholders in the United States.

Pursuant to the requirements of the SEBI ICDR Regulations and the SEBI ICDR Master Circular, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchanges under ISIN: INE868D20018 subject to requisite approvals on Friday, May 8, 2026.

If no Application is made by the Eligible Shareholders of Rights Entitlements on or before Issue Closing Date, such Rights Entitlements shall get lapsed and shall be extinguished after the Issue Closing Date. No Equity Shares for such lapsed Rights Entitlements will be credited, even if such Rights Entitlements were purchased from market and purchaser will lose the premium paid to acquire the Rights Entitlements. Persons who are credited with the Rights Entitlements are required to make an application to apply for Equity Shares offered under Rights Issue for subscribing to the Equity Shares offered under this Issue.

PLEASE NOTE THAT THE RIGHTS ENTITLEMENTS WHICH ARE NEITHER RENOUNCED NOR SUBSCRIBED BY THE INVESTORS ON OR BEFORE THE ISSUE CLOSING DATE SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE.

MAKING OF AN APPLICATION THROUGH THE ASBA PROCESS:

An Investor, wishing to participate in this Issue through the ASBA facility, is required to have an ASBA enabled bank account with SCSBs, prior to making the Application. Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/ electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts.

Investors should ensure that they have correctly submitted the Application Form and have provided an authorisation to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intlmd=34.

For details of making application through ASBA process, Eligible Equity Shareholders are advised to refer to "Making of an Application through the ASBA process" on Page 96, of the Letter of Offer.

MAKING OF AN APPLICATION BY ELIGIBLE EQUITY SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM:

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least two clear Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and/or whose demat account details are not available with our Company or the Registrar, shall be credited in the Demat Suspense Account. Eligible Equity Shareholders are advised to refer to "Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process" on page 90 of the Letter of Offer.

PLEASE NOTE THAT THE ELIGIBLE EQUITY SHAREHOLDERS, WHO HOLD EQUITY SHARES IN PHYSICAL FORM, AS APPLICABLE, AS ON RECORD DATE AND WHO HAVE NOT FURNISHED THE DETAILS OF THEIR RESPECTIVE DEMAT ACCOUNTS TO THE REGISTRAR OR OUR COMPANY AT LEAST TWO WORKING DAYS PRIOR TO THE ISSUE CLOSING DATE, SHALL NOT BE ELIGIBLE TO MAKE AN APPLICATION FOR RIGHTS EQUITY SHARES AGAINST THEIR RIGHTS ENTITLEMENTS WITH RESPECT TO THE EQUITY SHARES HELD IN PHYSICAL FORM, AS APPLICABLE.

MAKING OF AN APPLICATION BY ELIGIBLE EQUITY SHAREHOLDERS ON PLAIN PAPER UNDER ASBA PROCESS:

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in terms of Regulation 78 of SEBI ICDR Regulations in case of non-receipt of Application Form as detailed above. In such cases of non-receipt of the Application Form through physical delivery (where applicable) and the Eligible Equity Shareholder not being in a position to obtain it from any other source may make an Application to subscribe to this Issue on plain paper with the same details as per the Application Form that is available on the website of the Registrar or Stock Exchanges. An Eligible Equity Shareholder shall submit the plain paper Application to the Designated Branch of the SCSB for authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any Eligible Equity Shareholder who has not provided an Indian address.

Please note that in terms of Regulation 78 of SEBI ICDR Regulations, the Eligible Equity Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

For details regarding making application on plain paper, Eligible Equity Shareholders are advised to refer to "Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" on page 97 of the Letter of Offer.

PLEASE NOTE THAT, IF THE SHAREHOLDERS MAKES AN APPLICATION USING THE APPLICATION FORM AS WELL AS PLAIN PAPER OR MULTIPLE PLAIN PAPER APPLICATIONS, SUCH APPLICATIONS SHALL BE TREATED AS MULTIPLE APPLICATIONS AND ARE LIABLE TO BE REJECTED.

The Application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his/her bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being "EFC (I) Limited";
- Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository)
- Registered Folio No./DP and Client ID No.;
- Number of Equity Shares held as on Record Date;
- Allotment option - only dematerialized form;
- Number of Rights Equity Shares entitled to;
- Total number of Rights Equity Shares applied for;
- Number of additional Rights Equity Shares applied for, if any (applicable only if entire Rights Entitlements have been applied for);
- Total number of Rights Equity Shares applied for;
- Total amount paid at the rate of ₹ 150/- for Rights Equity Shares issued in one Rights Entitlement;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB;
- In case of non-resident Eligible Equity Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained;
- Authorisation to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account;
- Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Rights Equity Shares applied for pursuant to this Issue;
- Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and
- In addition, all such Eligible Shareholders are deemed to have accepted the following:

"I/ We understand that neither the Rights Entitlements nor the Rights Equity Shares have been, or will be, registered under the U.S. Securities Act of 1933, as amended (the "U.S. Securities Act"), or any United States state securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (the "United States"), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act. I/ we understand the Rights Equity Shares referred to in this application are being offered and sold in offshore transactions outside the United States in compliance with Regulation S under the U.S. Securities Act ("Regulation S") to Eligible Equity Shareholders located in jurisdictions where such offer and sale of the Rights Equity Shares is permitted under laws of such jurisdictions. I/ we understand that the Issue is not, and under no circumstances is to be construed as, an offering of any Rights Equity Shares or Rights Entitlements for sale in the United States, or as a solicitation therein of an offer to buy any of the said Rights Equity Shares or Rights Entitlements in the United States. I/ we confirm that I am/ we are (a) not in the United States and eligible to subscribe for the Rights Equity Shares under applicable securities laws, (b) complying with laws of jurisdictions applicable to such person in connection with the Issue, and (c) understand that neither the Company, nor the Registrar or any other person acting on behalf of the Company will accept subscriptions from any person, or the agent of any person, who appears to be, or who the Company, the Registrar or any other person acting on behalf of the Company have reason to believe is in the United States or is outside of India and ineligible to participate in this Issue under the securities laws of their jurisdiction.

I/ We will not offer, sell or otherwise transfer any of the Rights Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation. I/ We satisfy, and each account for which I/ we are acting satisfies, (a) all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of my/our residence, and (b) is eligible to subscribe and is subscribing for the Rights Equity Shares and Rights Entitlements in compliance with applicable securities and other laws of our jurisdiction of residence.

I/ we hereby make the representations, warranties, acknowledgments and agreements set forth in the section of the Letter of Offer titled "Restrictions on Purchases and Resales" on page 127.

I/ We understand and agree that the Rights Entitlements and Rights Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S, or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act.

I/ We acknowledge that Our Company and the Registrar shall not be responsible if the Applications are not uploaded by SCSB or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date."

I/ We acknowledge that the Company's affiliates and others will rely upon the truth and accuracy of the foregoing representations and agreements."

COMPANY DETAILS

EFC (I) LIMITED
CIN: L74110PN1984PLC216407
Registered & Corporate Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra, 411007
Contact No: +91 20 2952 0138
Contact Person: Mr. Aman Gupta, Company Secretary and Compliance Officer
Email: compliance@efclimited.in | **Website:** www.efclimited.in

REGISTRAR TO THE ISSUE

MUFUG Intime India Private Limited
(formerly known as Link Intime India Private Limited)
Address: C-101, 1st Floor, Embassy 247, LBS Marg, Surya Nagar, Gandhi Nagar Vikhroli (West), Mumbai -400 083, Maharashtra, India.
Tel No: +91 8108114949;
Email: efcindia.rights@in.mgms.mufug.com
Investor grievance e-mail: efcindia.rights@in.mgms.mufug.com
Website: www.in.mgms.mufug.com
SEBI Registration No: INR000004058

Date: May 10, 2026
Place: Pune

For EFC (I) Limited
Sd/-
Aman Gupta
Company Secretary & Compliance Officer

Disclaimer: Our Company is proposing, subject to receipt of requisite approvals, market conditions and other considerations, to Issue Equity Shares on a rights basis and has filed a Letter of Offer with the SEBI, BSE and NSE. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, BSE at www.bseindia.com, NSE at www.nseindia.com. Company at www.efclimited.in, and Registrar to the Issue at www.in.mgms.mufug.com. Investors should note that investment in equity shares involve a high degree of risk and are requested to refer to the Letter of Offer including the section "Risk Factors" beginning on page 26 of the Letter of Offer.

This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.

This advertisement is for information purposes only and neither constitute an offer or an invitation or a recommendation to purchase, to hold or sell the securities. This is not an announcement for the offer document. All capitalized terms used herein and not defined herein shall have the meaning assigned to them in the Letter of Offer dated May 1, 2026 ("Letter of Offer" or "LOF") filed with BSE Limited ("BSE"), National Stock Exchange of India Limited (NSE) and the Securities and Exchange Board of India ("SEBI")



EFC (I) LIMITED

Our Company was originally incorporated as "Amani Trading and Exports Private Limited" under the provisions of the Companies Act, 1956, vide Certificate of Incorporation dated February 07, 1984, issued by the Registrar of Companies, Bombay, Maharashtra. Subsequently, the name of our Company was changed to "Amani Trading and Exports Limited. Pursuant to a special resolution passed by the shareholders and an order of the Company Law Board dated June 14, 1993, the registered office of our Company was shifted from the State of Maharashtra to the State of Gujarat. Subsequent to this, the name of the Company was changed to "EFC (I) LIMITED" vide fresh Certificate of Incorporation dated July 25, 2022, issued by the Registrar of Companies, Ahmedabad, Gujarat. Pursuant to the change in management and takeover by the new Promoters, the Registered Office of the Company was shifted from the State of Gujarat to the State of Maharashtra, in the city of Pune, vide order passed by the Regional Director dated October 17, 2022. For details see "General Information" on page 47 of the Letter of Offer.

Corporate Identification Number: L74110PN1984PLC216407
Registered & Corporate Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra, 411007
Contact No: +91 20 2952 0138 | **Contact Person:** Mr. Aman Gupta, Company Secretary and Compliance Officer
Email-ID: compliance@efclimited.in | **Website:** www.efclimited.in

PROMOTERS OF OUR COMPANY: MR. UMESH KUMAR SAHAY AND MR. ABHISHEK NARBARIA

FOR PRIVATE CIRCULATION TO THE EQUITY SHAREHOLDERS OF EFC (I) LIMITED (THE "COMPANY" OR THE "ISSUER") ONLY

ISSUE OF UPTO 1,06,62,786* FULLY PAID-UP EQUITY SHARES OF FACE VALUE OF ₹ 2 EACH OF OUR COMPANY (THE "RIGHTS EQUITY SHARES") FOR CASH AT A PRICE OF ₹ 150 EACH INCLUDING A SHARE PREMIUM OF ₹ 148 PER RIGHTS EQUITY SHARE ("ISSUE PRICE") FOR AN AMOUNT AGGREGATING UPTO ₹ 15,994.18 LAKHS ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 8 (EIGHT) RIGHTS EQUITY SHARES FOR EVERY 103 (ONE HUNDRED THREE) FULLY PAID-UP EQUITY SHARE HELD BY SUCH ELIGIBLE EQUITY SHAREHOLDERS AS ON THE RECORD DATE, THURSDAY, MAY 7, 2026, ("RECORD DATE") (THE "ISSUE"). FOR FURTHER DETAILS SEE "TERMS OF THE ISSUE" BEGINNING ON PAGE 91 OF THE LETTER OF OFFER.

*Assuming full subscription in the Issue. Subject to finalisation of Basis of Allotment

FOR ATTENTION OF THE ELIGIBLE EQUITY SHAREHOLDERS OF THE COMPANY ONLY ISSUE PROGRAMME

DATE OF OPENING OF THE ISSUE
Wednesday, May 13, 2026

LAST DATE FOR ON-MARKET RENUNCIATION OF RIGHTS ENTITLEMENTS*
Monday, May 18, 2026

DATE OF CLOSING OF THE ISSUE**
Friday, May 22, 2026

*Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncee(s) on or prior to the Issue Closing Date.

**Our Board or a duly authorized committee thereof will have the right to extend the Issue Period as it may determine from time to time, provided that this Issue will not remain open in excess of 30 (thirty) days from the Issue Opening Date. Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

ASBA *

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

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

FACILITIES FOR APPLICATION IN THIS ISSUE:

In accordance with Regulation 76 of the SEBI (ICDR) Regulations, SEBI ICDR Master Circular, SEBI Rights Issue Circulars and ASBA Circulars, all Investors desiring to make an Application in this Issue are mandatorily required to use ASBA process. Investors should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Making of an Application through the ASBA process" on Page 96, of the Letter of Offer.

Please note that subject to SCSBs complying with the requirements of the SEBI circular bearing reference number CIR/CFD/DIL/13/2012 dated September 25, 2012, within the periods stipulated therein, Applications may be submitted at the Designated Branches of the SCSBs. Further, in terms of the SEBI circular bearing reference number CIR/CFD/DIL/1/2013 dated January 2, 2013, it is clarified that for making Applications by SCSBs on their own account using ASBA facility, each such SCSB should have a separate account in its own name with any other SEBI registered SCSB(s). Such account shall be used solely for the purpose of making an Application in this Issue and clear demarcated funds should be available in such account for such an Application.

CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE EQUITY SHAREHOLDERS:

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialized form.

Our Company has opened a separate demat suspense account (namely, "MIPL EFC I LIMITED - RIGHTS ISSUE ESCROW DEMAT ACCOUNT") for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in the account of the Investor Education and Protection Fund Authority; or (b) the demat accounts of the Eligible Equity Shareholder which are frozen or the Equity Shares which are lying in the unclaimed suspense account (including those pursuant to Regulation 39 of the SEBI LODR Regulations) or details of which are unavailable with our Company or with the Registrar on the Record Date; or (c) Equity Shares held by Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date where details of demat accounts are not provided by Eligible Equity Shareholders to our Company or Registrar; or (d) credit of the Rights Entitlements returned/reversed/failed; or (e) the ownership of the Equity Shares currently under dispute, including any court proceedings, if any, or (f) non-institutional equity shareholders in the United States.

Pursuant to the requirements of the SEBI ICDR Regulations and the SEBI ICDR Master Circular, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchanges under ISIN: INE886D20018 subject to requisite approvals on Friday, May 8, 2026.

If no Application is made by the Eligible Shareholders of Rights Entitlements on or before Issue Closing Date, such Rights Entitlements shall get lapsed and shall be extinguished after the Issue Closing Date. No Equity Shares for such lapsed Rights Entitlements will be credited, even if such Rights Entitlements were purchased from market and purchaser will lose the premium paid to acquire the Rights Entitlements. Persons who are credited with the Rights Entitlements are required to make an application to apply for Equity Shares offered under Rights Issue for subscribing to the Equity Shares offered under this Issue.

PLEASE NOTE THAT THE RIGHTS ENTITLEMENTS WHICH ARE NEITHER RENOUNCED NOR SUBSCRIBED BY THE INVESTORS ON OR BEFORE THE ISSUE CLOSING DATE SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE.

MAKING OF AN APPLICATION THROUGH THE ASBA PROCESS:

An Investor, wishing to participate in this Issue through the ASBA facility, is required to have an ASBA enabled bank account with SCSBs, prior to making the Application. Investors desiring to make an Application in this Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCSB or online/ electronic Application through the website of the SCSBs (if made available by such SCSB) for authorizing such SCSB to block Application Money payable on the Application in their respective ASBA Accounts.

Investors should ensure that they have correctly submitted the Application Form and have provided an authorisation to the SCSB, via the electronic mode, for blocking funds in the ASBA Account equivalent to the Application Money mentioned in the Application Form, as the case may be, at the time of submission of the Application.

For the list of banks which have been notified by SEBI to act as SCSBs for the ASBA process, please refer to www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intMid=34.

For details of making application through ASBA process, Eligible Equity Shareholders are advised to refer to "Making of an Application through the ASBA process" on Page 96, of the Letter of Offer.

MAKING OF AN APPLICATION BY ELIGIBLE EQUITY SHAREHOLDERS HOLDING EQUITY SHARES IN PHYSICAL FORM:

In accordance with Regulation 77A of the SEBI ICDR Regulations read with the SEBI ICDR Master Circular, the credit of Rights Entitlements and Allotment of Rights Equity Shares shall be made in dematerialized form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date and desirous of subscribing to Rights Equity Shares in this Issue are advised to furnish the details of their demat account to the Registrar or our Company at least two clear Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat accounts at least one day before the Issue Closing Date.

Prior to the Issue Opening Date, the Rights Entitlements of those Eligible Equity Shareholders, among others, who hold Equity Shares in physical form, and/or whose demat account details are not available with our Company or the Registrar, shall be credited in the Demat Suspense Account. Eligible Equity Shareholders are advised to refer to "Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA process" on page no. 97 of the Letter of Offer.

PLEASE NOTE THAT THE ELIGIBLE EQUITY SHAREHOLDERS, WHO HOLD EQUITY SHARES IN PHYSICAL FORM, AS APPLICABLE, AS ON RECORD DATE AND WHO HAVE NOT FURNISHED THE DETAILS OF THEIR RESPECTIVE DEMAT ACCOUNTS TO THE REGISTRAR OR OUR COMPANY AT LEAST TWO WORKING DAYS PRIOR TO THE ISSUE CLOSING DATE, SHALL NOT BE ELIGIBLE TO MAKE AN APPLICATION FOR RIGHTS EQUITY SHARES AGAINST THEIR RIGHTS ENTITLEMENTS WITH RESPECT TO THE EQUITY SHARES HELD IN PHYSICAL FORM, AS APPLICABLE.

MAKING OF AN APPLICATION BY ELIGIBLE EQUITY SHAREHOLDERS ON PLAIN PAPER UNDER ASBA PROCESS:

An Eligible Equity Shareholder in India who is eligible to apply under the ASBA process may make an Application to subscribe to this Issue on plain paper in terms of Regulation 78 of SEBI ICDR Regulations in case of non-receipt of Application Form as detailed above. In such cases of non-receipt of the Application Form through physical delivery (where applicable) and the Eligible Equity Shareholder not being in a position to obtain it from any other source may make an Application to subscribe to this Issue on plain paper with the same details as per the Application Form that is available on the website of the Registrar or Stock Exchanges. An Eligible Equity Shareholder shall submit the plain paper Application to the Designated Branch of the SCSB for authorising such SCSB to block Application Money in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any Eligible Equity Shareholder who has not provided an Indian address.

Please note that in terms of Regulation 78 of SEBI ICDR Regulations, the Eligible Equity Shareholders who are making the Application on plain paper shall not be entitled to renounce their Rights Entitlements and should not utilize the Application Form for any purpose including renunciation even if it is received subsequently.

For details regarding making application on plain paper, Eligible Equity Shareholders are advised to refer to "Making of an Application by Eligible Equity Shareholders on Plain Paper under ASBA Process" on page 97 of the Letter of Offer.

PLEASE NOTE THAT, IF THE SHAREHOLDERS MAKES AN APPLICATION USING THE APPLICATION FORM AS WELL AS PLAIN PAPER OR MULTIPLE PLAIN PAPER APPLICATIONS, SUCH APPLICATIONS SHALL BE TREATED AS MULTIPLE APPLICATIONS AND ARE LIABLE TO BE REJECTED.

The Application on plain paper, duly signed by the Eligible Equity Shareholder including joint holders, in the same order and as per specimen recorded with his/her bank, must reach the office of the Designated Branch of the SCSB before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being "EFC (I) Limited";
- Name and address of the Eligible Equity Shareholder including joint holders (in the same order and as per specimen recorded with our Company or the Depository)
- Registered Folio No./DP and Client ID No.;
- Number of Equity Shares held as on Record Date;
- Allotment option - only dematerialized form;
- Number of Rights Equity Shares entitled to;
- Total number of Rights Equity Shares applied for;
- Number of additional Rights Equity Shares applied for, if any (applicable only if entire Rights Entitlements have been applied for);
- Total number of Rights Equity Shares applied for;
- Total amount paid at the rate of ₹ 150/- for Rights Equity Shares issued in one Rights Entitlement;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB;
- In case of non-resident Eligible Equity Shareholders making an application with an Indian address, details of the NRE/FCNR/NRO Account such as the account number, name, address, branch of the SCSB with which the account is maintained.
- Authorisation to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account;
- Except for Applications on behalf of the Central or State Government, the residents of Sikkim and the officials appointed by the courts, PAN of the Eligible Equity Shareholder and for each Eligible Equity Shareholder in case of joint names, irrespective of the total value of the Rights Equity Shares applied for pursuant to this Issue;
- Signature of the Eligible Equity Shareholder (in case of joint holders, to appear in the same sequence and order as they appear in the records of the SCSB); and
- In addition, all such Eligible Shareholders are deemed to have accepted the following:

"I/We understand that neither the Rights Entitlements nor the Rights Equity Shares have been, or will be, registered under the U.S. Securities Act of 1933, as amended (the "U.S. Securities Act"), or any United States state securities laws, and may not be offered, sold, resold or otherwise transferred within the United States or to the territories or possessions thereof (the "United States"), except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act. I/we understand the Rights Equity Shares referred to in this application are being offered and sold in offshore transactions outside the United States in compliance with Regulation S under the U.S. Securities Act ("Regulation S") to Eligible Equity Shareholders located in jurisdictions where such offer and sale of the Rights Equity Shares is permitted under laws of such jurisdictions. I/we understand that the Issue is not, and under no circumstances is to be construed as, an offering of any Rights Equity Shares or Rights Entitlements for sale in the United States, or as a solicitation therein of an offer to buy any of the said Rights Equity Shares or Rights Entitlements in the United States. I/we confirm that I am/we are (a) not in the United States and eligible to subscribe for the Rights Equity Shares under applicable securities laws, (b) complying with laws of jurisdictions applicable to such person in connection with the Issue, and (c) understand that neither the Company, nor the Registrar or any other person acting on behalf of the Company will accept subscriptions from any person, or the agent of any person, who appears to be, or who the Company, the Registrar or any other person acting on behalf of the Company have reason to believe is in the United States or is outside of India and ineligible to participate in this Issue under the securities laws of their jurisdiction.

I/We will not offer, sell or otherwise transfer any of the Rights Equity Shares which may be acquired by us in any jurisdiction or under any circumstances in which such offer or sale is not authorized or to any person to whom it is unlawful to make such offer, sale or invitation. I/We satisfy, and each account for which I/we are acting satisfies, (a) all suitability standards for investors in investments of the type subscribed for herein imposed by the jurisdiction of my/our residence, and (b) is eligible to subscribe and is subscribing for the Rights Equity Shares and Rights Entitlements in compliance with applicable securities and other laws of our jurisdiction of residence.

I/we hereby make the representations, warranties, acknowledgments and agreements set forth in the section of the Letter of Offer titled "Restrictions on Purchases and Resales" on page 127.

I/We understand and agree that the Rights Entitlements and Rights Equity Shares may not be reoffered, resold, pledged or otherwise transferred except in an offshore transaction in compliance with Regulation S, or otherwise pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act.

I/We acknowledge that Our Company and the Registrar shall not be responsible if the Applications are not uploaded by SCSB or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date."

I/We acknowledge that the Company their affiliates and others will rely upon the truth and accuracy of the foregoing representations and agreements."

Investors are requested to strictly adhere to these instructions. Failure to do so could result in an application being rejected with our Company, and the Registrar not having any liability to the Investor. The plain paper Application format will be available on the website of the Registrar at www.in.mpms.mfug.com.

NO OFFER IN THE UNITED STATES:

The Rights Entitlements and the Rights Equity Shares have not been, and will not be, registered under the U.S. Securities Act and may not be offered or sold within the United States, except pursuant to an exemption from, or in a transaction not subject to, the registration requirements of the U.S. Securities Act and applicable state securities laws. Accordingly, the Rights Equity Shares are only being offered and sold in "offshore transactions" as defined in, and in reliance on, Regulation S under the U.S. Securities Act to Eligible Equity Shareholders located in jurisdictions where such offer and sale is permitted under the laws of such jurisdictions. The offering to which this Letter of Offer relates is not, and under no circumstances is to be construed as, an offering of any Rights Entitlements or Rights Equity Shares for sale in the United States or as a solicitation therein of an offer to buy any of the said securities. Accordingly, you should not forward or transmit this Letter of Offer into the United States at any time.

LAST DATE FOR APPLICATION

The last date for submission of the duly filled in the Application Form or a plain paper Application is Friday, May 22, 2026, i.e., Issue Closing Date. Our Board thereof may extend the said date for such period as it may determine from time to time, subject to the Issue Period not exceeding 30 days from the Issue Opening Date (inclusive of the Issue Opening Date).

If the Application Form is not submitted with an SCSB, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCSB, on or before the Issue Closing Date or such date as may be extended by our Board thereof, the invitation to offer contained in this Letter of Offer shall be deemed to have been declined and our Board thereof shall be at liberty to dispose of the Equity Shares hereby offered, as set out in the section entitled "Basis of Allotment" on page no. 118.

Please note that on the Issue Closing Date, Applications through ASBA process will be uploaded until 5.00 p.m. (IST) or such extended time as permitted by the Stock Exchanges.

Please ensure that the Application Form and necessary details are filled in. In place of Application number, Investors can mention the reference number of the e-mail received from Registrar informing about the Rights Entitlement or last eight digits of the demat account. Alternatively, SCSBs may mention their internal reference number in place of application number.

ALLOTMENT OF THE RIGHTS EQUITY SHARES IN DEMATERIALIZED FORM

PLEASE NOTE THAT THE RIGHTS EQUITY SHARES APPLIED FOR IN THIS ISSUE CAN BE ALLOTTED ONLY IN DEMATERIALIZED FORM AND TO THE SAME DEPOSITORY ACCOUNT IN WHICH OUR EQUITY SHARES ARE HELD BY SUCH INVESTOR ON THE RECORD DATE. FOR DETAILS, SEE "ALLOTMENT ADVICE OR REFUND/ UNBLOCKING OF ASBA ACCOUNTS" ON PAGE 119.

Procedure for Renunciation of Rights Entitlements:

The Eligible Equity Shareholders can apply for Rights Issue or renounce the Rights Entitlements credited to their respective demat accounts, either in full or in part (a) by using the secondary market platform of the Stock Exchanges (the "On Market Renunciation"); or (b) through an off-market transfer (the "Off Market Renunciation"), during the Renunciation Period. The Investors should have the demat Rights Entitlements credited / lying in his/her own demat account prior to the renunciation.

1. On Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by trading/selling them on the secondary market platform of the Stock Exchanges through a registered stock-broker in the same manner as the existing Equity Shares of our Company. In this regard, in terms of provisions of the SEBI ICDR Regulations and the SEBI ICDR Master Circular, the Rights Entitlements credited to the respective demat accounts of the Eligible Equity Shareholders shall be admitted for trading on the Stock Exchanges under ISIN: INE886D20018 subject to requisite approvals. The On Market Renunciation shall take place only during the Renunciation Period for On Market Renunciation, i.e., from Wednesday, May 13, 2026 to Monday, May 18, 2026 (both days inclusive).

2. Off Market Renunciation

The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts by way of an off-market transfer through a depository participant. The Rights Entitlements can be transferred in dematerialized form only. Eligible Equity Shareholders are requested to ensure that renunciation through off-market transfer is completed in such a manner that the Rights Entitlements are credited to the demat account of the Renouncees on or prior to the Issue Closing Date to enable Renouncees to subscribe to the Rights Equity Shares in the Issue.

LISTING

The existing Equity shares of our Company are listed on BSE (BSE Limited) and NSE (National Stock Exchange of India Limited). Our Company has received "in-principle" approvals from BSE and NSE for listing the Rights Equity Shares vide their letters bearing no. LOD/RIGHT/PR/FIP/140/2026-27 dated April 27, 2026 and NSE/LIST/5417 dated April 27, 2026, respectively. Our Company will apply to BSE and NSE for final approval for the listing and trading of the Rights Equity Shares subsequent to their Allotment. No assurance can be given regarding the active or sustained trading in the Rights Equity Shares or the price at which the Rights Equity Shares offered under the Issue will trade after the listing thereof. For the purposes of the Issue, the Designated Stock Exchange is BSE.

DISCLAIMER CLAUSE OF BSE (THE DESIGNATED STOCK EXCHANGE):

It is to be distinctly understood that the permission given by BSE Limited should not in any way be deemed or construed that the letter of offer has been cleared or approved by BSE Limited, nor does it certify the correctness or completeness of any of the contents of the letter of offer. The investors are advised to refer to the letter of offer for the full text of the Disclaimer clause of the BSE Limited.

DISCLAIMER CLAUSE OF NSE

It is to be distinctly understood that the permission given by NSE should not in any way be deemed or construed that the letter of offer has been cleared or approved by NSE, nor does it certify the correctness or completeness of any of the contents of the letter of offer. The investors are advised to refer to the letter of offer for the full text of the Disclaimer clause of the NSE.

DISPATCH AND AVAILABILITY OF ISSUE MATERIALS

Pursuant to the requirements of the SEBI ICDR Regulations and other applicable laws, Rights Entitlements have been credited to the demat account of the eligible equity shareholders ("RE Holders") under the ISIN: INE886D20018 on Friday, May 8, 2026. The Issue Materials which includes Letter of Offer, Right Entitlement Letter and Composite Application Form was sent/ dispatched to such Eligible Equity Shareholders who have provided an Indian address to our Company and only such Eligible Equity Shareholders are permitted to participate in the Issue. In case such Eligible Equity Shareholders have provided their valid email address, the issue material was sent only to their valid e-mail address and in case such eligible Equity Shareholders have not provided their e-mail address, then the issue material was physically dispatched, on a reasonable effort basis, to the Indian addresses provide by them.

In accordance with the above, the dispatch of issue material has been completed on or before [May 9, 2026] by registrar to the Issue i.e. **MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited)**, to all the Eligible Equity Shareholders of the Company, whose names appeared in the Register of Member/Beneficial Owners of the Company as on the Record date i.e. Thursday, May 7, 2026, in electronic form through e-mail on May 8, 2026, to the eligible shareholders who have registered email-id and physically through speed/registered post / courier on May 9, 2026.

Further, this Letter of Offer will be sent/ dispatched to the Eligible Equity Shareholders who have provided their Indian address and who have made a request in this regard.

Further, the credit of Rights Entitlement does not constitute an offer, invitation to offer or solicitation for participation in the Issue, whether directly or indirectly, and only dispatch of the Issue Material shall constitute an offer, invitation or solicitation for participation in the Issue in accordance with the terms of the Issue Material. Further, receipt of the Issue Materials (including by way of electronic means) will not constitute an offer invitation to or solicitation by anyone in (i) the United States or (ii) any jurisdiction or in any circumstances in which such offer, invitation or solicitation is unlawful or not authorized or to any person to whom it is unlawful to make such an offer, invitation or solicitation. In those circumstances, this Letter of Offer and any other Issue Materials must be treated as sent for information only and should not be acted upon for subscription to Rights Equity Shares and should not be copied or redistributed, in part or full. Accordingly, persons receiving a copy of the Issue Materials should not distribute or send the Issue Materials in or into any jurisdiction where to do so, would or might contravene local securities laws or regulations, or would subject our Company or its affiliates to any filing or registration requirement (other than in India). If Issue Material is received by any person in any such jurisdiction or the United States, they must not seek to subscribe to the Rights Equity Shares. For more details, see "Restrictions on Purchases and Resales" beginning on page 127.

Investors can access the Letter of Offer and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Rights Equity Shares under applicable securities laws) on the websites of:

- Our Company's website at www.efclimited.in;
- The Registrar to the Issue's website at www.in.mpms.mfug.com;
- The Stock Exchanges website at www.bseindia.com & www.nseindia.com;

Eligible Equity Shareholders who have not received the Application Form may apply, along with the requisite Application Money, by using the Application Form available on the websites above, or on plain paper, with the same details as mentioned in the Application Form available online.

To update the respective Indian addresses/e-mail addresses/phone or mobile numbers in the records maintained by the Registrar or by our Company, in case shares held in physical mode or contact with their Depository Participant in case shares held in demat mode, Eligible Equity Shareholders should visit www.in.mpms.mfug.com.

Eligible Equity Shareholders can also obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue's website at www.in.mpms.mfug.com by entering their DP-ID and Client-ID or Folio Number (for Eligible Equity Shareholders holding Equity Shares in physical form as on Record date), and PAN. The link for the same shall also be available on the website of our Company at www.efclimited.in.

Further, our Company will undertake all adequate steps to reach out to the Eligible Equity Shareholders who have provided their Indian address through other means, as may be feasible.

OTHER IMPORTANT LINKS AND HELP LINE

The Investors can visit following links for the below-mentioned purposes:

- Frequently asked questions and online/ electronic dedicated investor helpdesk for guidance on the Application process and resolution of difficulties faced by the Investors: www.in.mpms.mfug.com;
- Update of Indian address/ e-mail address/ mobile number in the records maintained by the Registrar to the Issue or our Company www.in.mpms.mfug.com;
- Update of demat account details by Eligible Equity Shareholders holding shares in physical form: www.in.mpms.mfug.com;
- Submission of self-attested PAN, client master sheet and demat account details by non-resident Eligible Shareholders www.in.mpms.mfug.com;

Investors may contact the Registrar or our Company Secretary and Compliance Officer for any pre-Issue or post-Issue related matter. All grievances relating to the ASBA process, with a copy to the SCSBs (in case of ASBA process), giving full details such as name, address of the Applicant, contact number(s), E-mail address of the sole/ first holder, folio number or demat account number, number of Rights Equity Shares applied for, amount blocked (in case of ASBA process), ASBA Account number and the Designated Branch of the SCSBs where the Application Form or the plain paper application, as the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip (in case of ASBA process). For details on the ASBA process, see "Terms of the Issue" on page 91.

BANKER TO THE ISSUE AND REFUND BANK: HDFC Bank Limited

MONITORING AGENCY: CARE Ratings Limited

FOR THE RISK FACTOR AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.

COMPANY DETAILS

AEFC®
 Real Estate as a Service Company
EFC (I) LIMITED
CIN: L74110PN1984PLC216407
Registered & Corporate Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra, 411007
Contact No: +91 20 2952 0138
Contact Person: Mr. Aman Gupta, Company Secretary and Compliance Officer
Email: compliance@efclimited.in;
Website: www.efclimited.in

REGISTRAR TO THE ISSUE

MUFG MUFG Intime
MUFG Intime India Private Limited
 (formerly known as Link Intime India Private Limited)
Address: C-101, 1st Floor, Embassy 247, LBS Marg, Surya Nagar, Gandhi Nagar Vikhroli (West), Mumbai -400 083, Maharashtra, India.
Tel No: +91 8108114949;
Email: efcindia.rights@in.mpms.mfug.com
Investor grievance e-mail: efcindia.rights@in.mpms.mfug.com
Website: www.in.mpms.mfug.com
SEBI Registration No: INR000004058

Date: May 10, 2026
Place: Pune

For EFC (I) Limited
 Sd/-
Aman Gupta
 Company Secretary & Compliance Officer

Disclaimer: Our Company is proposing, subject to receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed a Letter of Offer with the SEBI, BSE and NSE. The Letter of Offer is available on the website of SEBI at www.sebi.gov.in, BSE at www.bseindia.com, NSE at www.nseindia.com, Company at www.efclimited.in and Registrar to the Issue at www.in.mpms.mfug.com. Investors should note that investment in equity shares involve a high degree of risk and are requested to refer to the Letter of Offer including the section "Risk Factors" beginning on page 26 of the Letter of Offer.

This announcement has been prepared for publication in India and may not be released in the United States. This announcement does not constitute an offer of Rights Equity Shares for sale in any jurisdiction, including the United States, and any Rights Equity Shares described in this announcement may not be offered or sold in the United States absent registration under the US Securities Act of 1933, as amended, or an exemption from registration. There will be no public offering of Rights Equity Shares in the United States.