

Frequently asked questions (FAQs) for First and Final Call payment

1. What is the call record date for the First and Final call payment?

The call record date for the First and Final call money is September 30, 2025 (**Call Record Date**).

2. Who are required to pay the First and Final call?

The shareholders holding the partly paid-up equity shares of the Company as of the Call Record Date are only permitted to pay the First and Final call (**Eligible Shareholders**).

3. How much is payable in the First and Final call?

₹5 per partly paid-up equity share is payable in the First and Final call.

4. What would be the status of the existing partly paid-up equity shares?

There will be no trading of the ₹ 5 partly paid-up equity share of the Company (ISIN IN9964H01012) on the Stock Exchanges with effect from September 30, 2025 on account of the Final Call.

5. What are the modes of payment of the First and Final call?

The First and Final call can be paid through following modes:

- (a). **Online ASBA:** by visiting the website of the SCSBs offering the online ASBA facility, to block the monies payable towards the First and Final call in their respective bank accounts maintained with such SCSBs
- (b). **Physical ASBA:** by submitting the duly filled up ASBA Form at the designated branch of the SCSB, to block the monies payable towards the First and Final call in their respective bank accounts maintained with such SCSBs. Please visit <https://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFpi=yes&intmId=35> to refer to the list of existing SCSBs (for points (a) and (b) above)
- (c). **3-in-1 account:** Eligible Shareholders may make the payment of First and Final call through the facility of linked online trading-demat-bank account (3-in-1 type accounts), provided by some of the registered brokers. Please check with your respective broker for availability of the 3-in-1 type account facility.

6. If I don't pay the First and Final call, what will happen to my Rights Equity Shares?

The following are the consequences of non-payment of the First and Final call:

- (a). The Company shall be entitled to deduct from any future dividend payable to you, all sums of money outstanding on account of calls; due thereon in relation to the partly paid-up equity shares of the Company; and
- (b). The partly paid-up equity shares of the Company currently held by you, including the amount already paid thereon may be liable to be forfeited on failure to pay the First and Final Call, in accordance with the Articles of Association of the Company and the Letter of Offer.

7. When can the First and Final call payment be made?

The First and Final call can be paid between Thursday, October 23, 2025 and Friday, November 07, 2025 (both days inclusive) i.e., a period of 16 days.

8. When would be the new fully paid-up shares be listed?

The listing of fully paid-up equity shares having ₹10.00 each as the paid up value under the existing ISIN is expected to take place within 2 weeks from the last date for payment of the First and Final call i.e., **within 2 weeks from November 07, 2025.**

9. Can an Eligible Shareholder pay in excess of the monies due from him towards First and Final call?

Eligible Shareholders are advised to pay only the amount which is due on the First and Final call. Excess payment if any would be refunded or would be unblocked in the Eligible Shareholder's account (in case of ASBA).

Any payment from non-Eligible Shareholder would also be refunded to him / unblocked in his account as the case may be.

10. Is part payment permitted?

Eligible Shareholders are advised to make payment in full of the First and Final call. If the amount paid is less than the First and Final call due, such amount will be adjusted @ ₹5 per partly paid-up equity share and the balance money which cannot be adjusted for a whole share will be refunded. Such Eligible Shareholder will be deemed "in arrears of payment of First and Final call" to the extent of partly paid-up equity shares on which the First and Final call remains unpaid and the consequences of failure to pay the First and Final call would apply to him.

For example - If a shareholder holds 10 partly paid-up equity shares as on the First and Final Call Record Date, the aggregate amount payable by such holder pursuant to the First and Final Call Money will be ₹ 50/-. If such holder makes a partial payment of ₹ 25/-, such holder will receive such number of fully paid-up Equity Shares converted in proportion to the payment made i.e., 5 partly paid-up Equity Shares. Partly paidup equity shares in respect of which the First and Final Call Money payable remains unpaid may be forfeited, in accordance with the provisions of the Act, the Articles of Association of the Company and the Letter of Offer..

11. Where can I access my First and Final call Notice?

The First and Final call Notice, ASBA form and FAQ's may be accessed on the website of the Registrar at <https://rights.cameoindia.com/sepcallmoney>.

The First and Final call Notice along with the instructions, ASBA Form are also available on the Company's website at https://www.sepc.in/pdf/Call%20Money%20Notice_07.102025-V2.pdf and on the website of the Stock Exchanges at www.bseindia.com and www.nseindia.com

12. What is the payment limit on net-banking?

The payment limit on net-banking is as determined by your individual bank. Please check the limits before making payment. In case the limit is lower than the amount due on the First and Final call, you may make more than one payment to ensure that you pay the First and Final Call in full.

13. I am holding partly paid up shares in a demat account, can I apply through ASBA by using different demat account number?

Shareholders shall ensure that the partly paid up shares are held in the demat account which is mentioned on the ASBA bid. If the RTA finds during validations that the partly paid shares is held under a different demat account then such request for conversion to fully paid will not be accepted and the payment made will be returned. If the shareholder misses the opportunity to convert the shares into fully paid on account of this reason, neither the RTA nor the company can be held responsible for the same.

14. What is the ISIN of the fully paid-up equity shares post conversion?

The fully paid-up equity shares will continue under the existing ISIN, unless otherwise notified by the Company. Shareholders are advised to check the Company’s website or Stock Exchange announcements for any updates regarding ISIN changes.

15. Can you summarize the key dates related to the First and Final Call?

Here’s a quick reference table:

Event	Date
Call Record Date	September 30, 2025
Payment Window	October 23 – November 07, 2025
Trading Suspension of Partly Paid Shares	From September 30, 2025
Expected Listing of Fully Paid Shares	Tentatively By November 17, 2025

16. Are there any tax implications for shareholders due to the First and Final Call or forfeiture?

Shareholders are advised to consult their tax advisors regarding any tax implications arising from the payment of the First and Final Call or forfeiture of shares. The Company does not provide tax guidance.

17. Whom should I contact for assistance with payment or ASBA-related issues?

For any queries, shareholders may contact the Registrar at <https://rights.cameoindia.com/sepccallmoney> or refer to the helpline details provided in the Call Notice. You may also reach out to your broker or bank for ASBA-related support

18. What happens if I enter incorrect demat account details while making payment?

If the demat account mentioned in the ASBA bid does not match the account holding the partly paid-up shares, the request for conversion will be rejected and payment will be refunded. Shareholders must ensure accuracy to avoid forfeiture.

19. How long will it take to receive a refund for excess or invalid payments?

Refunds or unblocking of funds for excess or invalid payments will be processed in accordance with banking timelines. Shareholders are advised to allow up to 15 working days post closure of the payment window for resolution