



**YUG DECOR LIMITED**

Date: 29<sup>th</sup> December, 2025

To,  
Dept. of Corporate Services,  
BSE Limited  
P. J. Tower,  
Dalal Street,  
Mumbai - 400 001

Dear Sir/ Madam,

**Scrip Code: 540550 Security ID: YUG**

**Sub: Newspaper publication Intimation under Regulation 84(1) of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations") and Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

In Compliance with Regulations mentioned in the captioned subject, kindly find enclosed herewith copies of newspaper advertisements published by the Company today, i.e. 29<sup>th</sup> December, 2025, Financial Express (English- All Edition), Jansatta (Hindi- All editions of national daily newspaper), and Financial Express (Gujarati-Ahmedabad edition), inter alia, intimating the details of the date of completion of dispatch of the abridged letter of offer and application form, details in relation to centres where shareholders or persons entitled to receive rights entitlement may obtain duplicate copies of applications forms and details in relation to applications on plain paper by shareholders.

The aforementioned Advertisement is submitted in 'pdf' format for dissemination on your website.

This is for your information as also for the information of your members and the public at large.

We request you to kindly take the same on your records.

Thanking you,

**For, Yug Decor Limited**



**Chandresh S. Saraswat**  
**(Chairman & Managing Director)**  
**(DIN: 01475370)**

Encl: As above mentioned



This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to acquire, purchase, subscribe or to hold or sell 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 December 20, 2025 (the "Letter of Offer" or "LOF") filed with the SME Platform of BSE Limited ("BSE SME") and the Securities and Exchange Board of India ("SEBI"). This Advertisement is not for release, publication or distribution, directly or indirectly, outside India.

# YUG DECOR LIMITED

Our Company was incorporated as Yug Adhesive Private Limited under the provision of the Companies Act, 1956 vide certificate of incorporation dated June 23, 2003 issued by the Registrar of Companies, Gujarat, Dadra & Nagar Haveli. Subsequently, the name of our Company was changed to Yug Decor Private Limited and a fresh certificate of incorporation dated December 07, 2004 pursuant to change of name was issued by Registrar of Companies, Gujarat. Consequently upon the conversion of our Company into public limited company, the name of our Company was changed to Yug Decor Limited and fresh certificate of incorporation dated September 14, 2016 was issued by the Deputy ROC, Registrar of Companies, RoC- Ahmedabad.

**Registered Office:** 709-714, Sakar-V, B/H Natraj Cinema, Ashram Road, Ahmedabad, Gujarat, India, 380009; | **Contact person:** Ms. Khushi Shah, Company Secretary and Compliance Officer; **Contact No.:** +91-9375202777 | **E-mail:** account@yugdecor.com | **Website:** www.yugdecor.com; | **Corporate Identity Number:** L24295GJ2003PLC042531

**ISSUE OF 53,94,635 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF 10 EACH OF OUR COMPANY (THE "RIGHTS EQUITY SHARES") FOR CASH AT A PRICE OF 10 PER EQUITY SHARE AGGREGATING TO 539.46 LAKHS# ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 01 EQUITY SHARE FOR EVERY 02 FULLY PAID-UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS DECEMBER 23rd, 2025 (THE "ISSUE"). FOR FURTHER DETAILS, PLEASE REFER TO "TERMS OF THE ISSUE" BEGINNING ON PAGE 86 OF THE LETTER OF OFFER.**

**\*Assuming full subscription.**

**PROMOTERS OF OUR COMPANY: MR. SANTOSHKUMAR RAMJILAL SARASWAT AND MR. CHANDRESH SANTOSHKUMAR SARASWAT**

## ISSUE PROGRAMME

**ISSUE OPENS ON**

**FRIDAY, JANUARY 02, 2026**

**LAST DATE FOR ON MARKET RENUNCIATION\***

**TUESDAY, JANUARY 20, 2026**

**ISSUE CLOSES ON\***

**FRIDAY, JANUARY 23, 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 Right Issue Committee will have the right to extend the Issue period as it may determine from time to time but not exceeding 30 (thirty) days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

AMOUNT PAYABLE PER RIGHTS EQUITY SHARE		PAYMENT SCHEDULE FOR RIGHTS EQUITY SHARE		
	Face Value (₹)	Premium (₹)	Total (₹)	
On Application	10.00	NIL	10.00	
Total (₹)	10.00	NIL	10.00	

## ASBA\*

\*Application Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account. No cheque will be accepted. Investors have to apply through the ASBA process. For further details read section on ASBA below.

1. In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars, all investors desiring to make an Application in the Issue are mandatorily required to use the 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 100 of the Letter of Offer.

Please note that 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 dematerialised form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e. December 23, 2025 and desirous of subscribing to Rights Equity Shares in the Issue are advised to furnish the details of their demat account to the Registrar or our Company, in the manner provided on the website of the Registrar to the Issue (i.e. <https://www.bighshareonline.com>) at least two Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlement in their respective demat account at least one day before the Issue Closing Date. They may also communicate with the Registrar with the help of the helpline number (+91 22 6263 8200/22) and their email address (rightissue@bighshareonline.com).

Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to (i) the demat accounts of the Resident Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat escrow account (namely, "YUG DECOR LIMITED - Right Issue Escrow Entitlement Demat Account") ("Demat Escrow Account") opened by our Company, and would credit Rights Entitlements on the basis of the Equity Shares: (a) held by Eligible Equity Shareholders which are held in physical form as on Record Date; or (b) which are held in the account of the Investor Education and Protection Fund ("IEPF") authority; or (c) of the Eligible Equity Shareholder whose demat accounts are frozen or where the Equity Shares 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 where Equity Shares have been kept in abeyance or where entitlement certificate has been issued or where instruction has been issued for stopping issue or transfer or where letter of confirmation lying in escrow account; or (d) where credit of the Rights Entitlements have returned/reversed/failed for any reason; or (e) where ownership is currently under dispute, including any court or regulatory proceedings or where legal notices have been issued, if any; or (f) such other cases where our Company is unable to credit Rights Entitlements for any other reasons.

In accordance with the SEBI ICDR Master Circular, the Resident Eligible Equity Shareholders, who hold equity shares in physical form 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.

**Facility for Application through the Issue**  
In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI ICDR Master Circular and ASBA Circulars, all Eligible Equity Shareholders desiring to make an Application in the Issue are mandatorily required to use the ASBA process. Eligible Equity Shareholders should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Procedure for Application through the ASBA Process" in the chapter "Terms of the Issue" beginning on page 86 of the Letter of Offer. For details of procedure for application by the resident Eligible Equity Shareholder holding Equity Shares in physical form as on Record Date i.e. December 23, 2025, see "Procedure for Application by Resident Eligible Equity Shareholders holding Equity Shares in physical form" beginning on page 105 of the Letter of Offer.

**Procedure for Application through ASBA Process**  
An Investor, wishing to participate in the Issue through the ASBA facility, is required to have an ASBA enabled bank account with SCBSs, prior to making the Application. Investors desiring to make an Application in the Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCBS or online/electronic Application through the website of the SCBSs (if made available by such SCBS) for authorizing such SCBS 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 SCBS, 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 SCBSs for the ASBA process, please refer to [www.sebi.gov.in/sebiweb/other/OtherAction.do?do=RecognisedFPIyes&intmid=34](https://www.sebi.gov.in/sebiweb/other/OtherAction.do?do=RecognisedFPIyes&intmid=34). Please note that subject to SCBSs 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 SCBSs. Further, in terms of the SEBI circular bearing reference number CIR/CFD/DIL/12/013 dated January 2, 2013, it is clarified that for making Applications by SCBSs on their own account using ASBA facility, each such SCBS should have a separate account in its own name with any other SEBI registered SCBS(s). Such account shall be used solely for the purpose of making an Application in the Issue and clear demarcated funds should be available in such account for such an Application.

**Application by Eligible Equity Shareholders holding Equity Shares in physical form:**  
Please note that 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 dematerialised 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, in the manner provided on the website of the Registrar to the Issue at [www.bighshareonline.com](https://www.bighshareonline.com) at least two 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. They may also communicate with the Registrar on their helpline number (+91 22 6263 8200/22) and their email address (rightissue@bighshareonline.com). The Rights Entitlements of the Physical Shareholders who do not furnish the details of their demat account to the Registrar on or before two Working Days prior to the Issue Closing Date, shall lapse. Such resident Eligible Equity Shareholders must check the procedure for Application in "Procedure for Application by Resident Eligible Equity Shareholders holding Equity Shares in physical form" beginning on page 105 of the Letter of Offer.

**IN ACCORDANCE WITH THE SEBI ICDR MASTER CIRCULAR, THE ELIGIBLE EQUITY SHAREHOLDERS, WHO HOLD EQUITY SHARES IN PHYSICAL FORM AS ON RECORD DATE AND WHO HAVE NOT FURNISHED THE DETAILS OF THEIR DEMAT ACCOUNT 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.**

**ALLOTMENT OF THE RIGHTS EQUITY SHARES IN DEMATERIALIZED FORM ONLY:**  
Eligible Equity Shareholders may please note that the Rights Equity Shares applied for in the 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 and / or DP/Client ID through which Rights Issue Bid / Application has been made having the same order of holding and PAN.

**DISPATCH OF THE LETTER OF OFFER ("LOF") AND COMPOSITE APPLICATION FORM ("CAF") AND RIGHTS ENTITLEMENT LETTER ("REL'S"):** The dispatch of the LOF and REL's along with CAF for the Issue was completed on or before Friday, December 26, 2025 by the Registrar to the Issue to all the Eligible Equity Shareholders of the Company, whose name appeared in the Register of Members / Beneficial Owners of the Company as on Record Date i.e. Tuesday, December 23, 2025; in the electronic form through email on Wednesday, December 24, 2025 to the Eligible Equity Shareholders who have registered their email ids and physically through Speed Post / Registered Post on or before Friday, December 26, 2025, to the Eligible Equity Shareholders who have not registered their email ids with the Company or with the Registrar to the Issue.

Eligible Equity Shareholders can access the Letter of Offer and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Equity Shares under applicable securities laws) on the websites of: Our Company at [www.yugdecor.com](http://www.yugdecor.com), Registrar to the Issue at [www.bighshareonline.com](http://www.bighshareonline.com), BSE Limited at [www.bseindia.com](http://www.bseindia.com), Eligible Equity Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue at [www.bighshareonline.com](https://www.bighshareonline.com) by entering their DP-ID, Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form) and PAN.

**CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE EQUITY SHAREHOLDERS:**  
Pursuant to provision of the SEBI ICDR Regulations, SEBI ICDR Master Circular and in terms of the Letter of Offer, the Rights Entitlements of the Eligible Equity Shareholders will be credited in their respective demat account and shall be admitted for trading on the Stock Exchanges under ISIN INE796W2027 subject to requisite approvals. 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 (i) the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat escrow account (namely, "YUG DECOR LIMITED - Right Issue Escrow Entitlement Demat Account") ("Demat Escrow Account") opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in the account of the IEPF 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.

Our Company shall credit the Rights Entitlements to the Demat Escrow Account on the basis of information available with our Company and to serve the interest of relevant Eligible Equity Shareholders to provide them with a reasonable opportunity to participate in the Issue. The credit of the Rights Entitlements to the Demat Escrow Account by our Company does not create any right in favour of the relevant Eligible Equity Shareholders for transfer of Rights Entitlement to their demat account or to receive any Equity Shares in the Issue.

**APPLICATION ON PLAIN PAPER UNDER ASBA PROCESS:** An Eligible Equity Shareholder who is eligible to apply under the ASBA process and who has neither received the Application Form nor is in a position to obtain the Application Form either from our Company, Registrar to the Issue, or from the website of the Registrar, may make an Application to subscribe to the Issue on plain paper through ASBA process and only such plain paper applications which provide all the details required in terms of Regulation 78 of SEBI ICDR Regulations shall be accepted by SCBSs. An Eligible Equity Shareholders shall submit the plain paper application to the Designated Branch of the SCBS for authorizing such SCBS to block an amount equivalent to the amount payable on the application in the said bank account maintained with the same SCBS. Applications on plain paper will not be accepted from any address outside India.

Please note that 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. 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 bank, must reach the office of the Designated Branch of the SCBS before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being Yug Decor 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 Number/DP and Client ID No.;
- Number of Rights Equity Shares held in the demat account;
- Allotment option - only dematerialised form;
- Number of Rights Equity Shares entitled to;
- Number of Rights Equity Shares applied for within the Rights Entitlements;
- Number of Additional Rights Equity Shares applied for, if any;
- Total number of Rights Equity Shares applied for;
- The Issue Price is 10.00 per Rights Equity Share;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCBS;
- In case of NR Eligible Equity Shareholders making an application with an Indian address, details of the NRE/FN/RNRO Account such as the account number, name, address and branch of the SCBS with which the account is maintained;
- 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 holders, irrespective of the total value of the Rights Equity Shares applied for pursuant to the Issue. Documentary evidence for exemption to be provided by the Applicants;
- Authorisation to the Designated Branch of the SCBS to block an amount equivalent to the Application Money in the ASBA Account;
- 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 SCBS);

**PURCHASER REPRESENTATIONS AND TRANSFER RESTRICTIONS**  
Any person who acquires Rights Entitlements and/or Rights Equity Shares, by its acceptance of the Letter of Offer or of the Rights Entitlements and/or Rights Equity Shares, will be deemed to have declared, represented, warranted and agreed with our Company and the Lead Manager as follows:

It will comply with all laws, regulations and restrictions (including the transfer restrictions contained herein) which may be applicable in your jurisdiction and it has obtained or obtained its best effort, upon authorization required for it to purchase and accept delivery of Rights Entitlements and/or Rights Equity Shares, and it acknowledges and agrees that none of us or the Lead Manager and its respective affiliates shall have any responsibility in this regard; It certifies that it is, or at the time the Rights Entitlements and/or Rights Equity Shares are purchased will be, (a) the beneficial owner of such Rights Entitlements and/or Rights Equity Shares, it is located outside the United States, Canada, the People's Republic of China, South Africa and Australia, and it has not purchased the Rights Entitlements and/or Rights Equity Shares for the account or benefit of any person in the United States, Canada, the People's Republic of China, South Africa and Australia, or entered into any arrangement for the transfer of Rights Entitlements and/or Rights Equity Shares or an economic interest therein to any person in the United States, Canada, the People's Republic of China, South Africa and Australia; or (b) it is a broker-dealer acting on behalf of a customer and its customer has confirmed to it that (i) such customer is, or at the time the Rights Entitlements and/or Rights Equity Shares are purchased will be, the beneficial owner of such Rights Entitlements and/or Rights Equity Shares, (ii) such customer is located outside the United States, Canada, the People's Republic of China, South Africa and Australia, and (iii) such customer has not purchased the Rights Entitlements and/or Rights Equity Shares for the account or benefit of any person in the United States, Canada, the People's Republic of China, South Africa and Australia, or entered into any arrangement for the transfer of the Rights Entitlements and/or Rights Equity Shares or an economic interest therein to any person in the United States, Canada, the People's Republic of China, South Africa and Australia;

**It is not an affiliate of our Company or a person acting on behalf of an affiliate;**  
It agrees (or if it is a broker-dealer acting on behalf of a customer, its customer has confirmed to it that such customer agrees) that neither it, nor any of its affiliates, nor any person acting on its behalf, are purchasing the Rights Entitlements and/or Rights Equity Shares as a result of any "directed selling efforts" (as defined in Regulation S under the Securities Act); It will base its investment decision on a copy of the Letter of Offer. It acknowledges that neither the Company nor any of its affiliates nor any other person or any of its respective affiliates has made or will make any representations, express or implied, to or with respect to the Company, the Issue, the Rights Entitlements and/or Rights Equity Shares, the accuracy, completeness or adequacy of any financial or other information concerning the Company, the Issue or the Rights Entitlements and/or Rights Equity Shares, other than (in the case of the Company only) the information contained in the Letter of Offer, as it may be supplemented;

It is a sophisticated investor and has such knowledge and experience in financial, business and investments as to be capable of evaluating the merits and risks of the investment in the Rights Entitlements and/or Rights Equity Shares. It is experienced in investing in private placement transactions of securities of companies in similar jurisdictions. It and any accounts for it is subscribing to the Rights Entitlements and/or Rights Equity Shares for (i) are each able to bear the economic risk of the investment in the Rights Entitlements and/or Rights Equity Shares, (ii) Company or any of its respective shareholders, directors, officers, employees, counsels, advisors, representatives, agents or affiliates for all or part of any such loss or losses that may be suffered, (iii) are able to sustain a complete loss on the investment in the Rights Equity Shares, (iv) have no need for liquidity with respect to the investment in the Rights Equity Shares, and (v) have no reason to anticipate any change in its or their circumstances, financial or otherwise, which may cause or require any sale or distribution by it or them of all or any part of the Rights Entitlements and/or Rights Equity Shares. It acknowledges that an investment in the Rights Entitlements and/or Rights Equity Shares involves a high degree of risk and that the Rights Entitlements and/or Rights Equity Shares are, therefore, a speculative investment. It is seeking to subscribe to the Rights Entitlements and/or Rights Equity Shares in this Issue for its own investment and not with a view to distribution.

It will notify any transferee to whom it subsequently offers, sells, renounces, pledges or otherwise transfers and the executing broker and any other agent involved in any resale of the Rights Entitlements and/or Rights Equity Shares of the foregoing restrictions applicable to the Rights Entitlements and/or Rights Equity Shares and instruct such transferee, broker or agent to abide by such restrictions.

It acknowledges that our Company will not recognize any offer, sale, renunciation, pledge or other transfer of such Rights Entitlements and/or Rights Equity Shares made other than in compliance with the above-stated restrictions; and It acknowledges that our Company, its respective affiliates and others will rely upon the truth and accuracy of the foregoing acknowledgements, representations and agreements and agrees that, if any of such acknowledgements, representations and agreements deemed to have been made by virtue of its acquisition of Rights Entitlements and the Rights Equity Shares are no longer accurate, it will promptly notify our Company, and if it is acquiring any such Rights Entitlements and/or Rights Equity Shares as a fiduciary or agent for one or more accounts, it represents that it has sole investment discretion with respect to each such account and that it has full power to make the foregoing acknowledgements, representations and agreements on behalf of such account.

In cases where Multiple Application Forms are submitted for Applications pertaining to Rights Entitlements credited to the same demat account or in demat escrow account, as applicable, including cases where an Investor submits Application Forms along with a plain paper Application, such Applications shall be liable to be rejected. 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 form will be available on the website of the Registrar at [www.bighshareonline.com](http://www.bighshareonline.com). Our Company, and the Registrar shall not be responsible if the Applications are not updated by the SCBS or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date.  
**In case an investor makes an Application through both CAF as well as on plain paper, the Application is liable to be rejected.**  
**LAST DATE FOR APPLICATION:**  
The last date for submission of the duly filled in the Application Form or a plain paper Application is January 23rd, 2026, i.e. issue closing date. Our Board or any committee 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 SCBS, uploaded with the Stock Exchanges and the Application Money is not blocked with the SCBS, on or before the Issue Closing Date or such date as may be extended by our Board or Right Issue Committee, the invitation to the Letter of Offer shall be deemed to have been declined and our Board or Right Issue Committee shall be at liberty to dispose of the Equity Shares hereby offered, as set out in "Basis of Allotment" on page 113. Please note that on the Issue Closing Date, Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.  
**APPLICANTS MAY PLEASE NOTE THAT THE RIGHTS EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGE ONLY IN DEMATERIALIZED FORM.**  
**PROCEDURE FOR RENUNCIATION OF RIGHTS ENTITLEMENTS:** The Eligible Equity Shareholders may 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 higher own demat account prior to the renunciation. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism.

In accordance with the SEBI ICDR Master Circular, the resident Eligible Equity Shareholders, who hold Equity Shares in physical form as on Record Date shall be required to provide their demat account details to our Company or the Registrar to the Issue for credit of REs not later than two Working Days prior to Issue Closing Date, such that credit of REs in their demat account takes place at least one day before Issue Closing Date, thereby enabling them to renounce their Rights Entitlements through Off Market Renunciation.

**INVESTORS TO KINDLY NOTE THAT AFTER PURCHASING THE RIGHTS ENTITLEMENTS THROUGH ON MARKET RENUNCIATION / OFF MARKET RENUNCIATION, AN APPLICATION HAS TO BE MADE FOR SUBSCRIBING THE RIGHTS EQUITY SHARES. NO APPLICATION IS MADE BY THE ELIGIBLE EQUITY SHAREHOLDERS OR THE RENOUNCEE OF RIGHTS ENTITLEMENTS ON OR BEFORE ISSUE CLOSING DATE, SUCH RIGHTS ENTITLEMENTS SHALL LAPSE AND SHALL BE EXTINGUISHED AFTER THE ISSUE CLOSING DATE. NO RIGHTS EQUITY SHARES FOR SUCH LAPSED RIGHTS ENTITLEMENTS WILL BE CREDITED, EVEN IF SUCH RIGHTS ENTITLEMENTS WERE PURCHASED FROM MARKET OR OFF-MARKET AND PURCHASER WILL LOSE THE AMOUNT / PREMIUM PAID TO ACQUIRE THE RIGHTS ENTITLEMENTS.**

**OUR COMPANY ACCEPTS NO RESPONSIBILITY TO BEAR OR PAY ANY COST, APPLICABLE TAXES, CHARGES AND EXPENSES (INCLUDING BROKERAGE), AND SUCH COSTS WILL BE INCURRED SOLELY BY THE SHAREHOLDER.**  
**FOR PROCEDURE OF APPLICATION BY SHAREHOLDERS WHO HAVE PURCHASED THE RIGHT ENTITLEMENT THROUGH ON MARKET RENUNCIATION / OFF MARKET RENUNCIATION, PLEASE REFER TO THE HEADING TITLED "PROCEDURE OF MAKING AN APPLICATION THROUGH ON MARKET RENUNCIATION / OFF MARKET RENUNCIATION LISTING AND TRADING OF THE RIGHTS EQUITY SHARES TO BE ISSUED PURSUANT TO THE ISSUE." THE EXISTING EQUITY SHARES OF OUR COMPANY ARE LISTED AND TRADED UNDER THE ISIN: INE796W01019. ON BSE SME (Scrip Code: 540550). Our Company has received in-principle approvals from BSE for listing the Rights Equity Shares to be allotted pursuant to this Issue vide their letters dated December 12, 2025. The Rights Equity Shares proposed to be issued on a rights basis, subsequent to their Allotment, shall also be listed and admitted for trading on BSE SME, the commencement of the trading will be entirely at the discretion of the Stock Exchanges in accordance with the applicable laws.**

**DISCLAIMER CLAUSE OF BSE (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 page 81 of the Letter of Offer for the full text of the "Disclaimer Clause of BSE Limited".

**AVAILABILITY OF ISSUE MATERIALS:** In accordance with the SEBI ICDR Regulations, SEBI ICDR Master Circular and the ASBA Circulars, our Company has sent, a Letter of Offer, the Rights Entitlement Letter, Application Form and other issue material ("Issue Materials") to all the Eligible Equity Shareholders, through email who have provided an email address and in its absence through Speed Post/Registered Post who have provided an Indian address to our Company. Investors can also 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 at [www.yugdecor.com](http://www.yugdecor.com)
- The Registrar to the Issue at [www.bighshareonline.com](https://www.bighshareonline.com);
- The Stock Exchanges at [www.bseindia.com](http://www.bseindia.com)
- The SEBI at [www.sebi.gov.in](http://www.sebi.gov.in) (Only Letter of Offer)

Eligible Equity Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar at <https://www.bighshareonline.com/RightsIssue.aspx> by entering their DP ID and Client ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form).

**NOTICE TO OVERSEAS INVESTORS:** No action has been or will be taken to permit the Issue in any jurisdiction where action would be required for that purpose, except in India. Accordingly, the Rights Entitlements or Rights Equity Shares may not be offered or sold, directly or indirectly, and the Letter of Offer or any other materials or advertisements in connection with the Issue may not be distributed, in whole or in part, in any jurisdiction, except in accordance with legal requirements applicable in such jurisdiction. Receipt of the Letter of Offer will not constitute an offer in those jurisdictions in which it would be illegal to make such an offer ("Restricted Jurisdictions") and, in those circumstances, the Letter of Offer of Offer must be restricted as sent for information purposes only and should not be acted upon by subscription to the Rights Equity Shares and should not be copied or redistributed. Accordingly, persons receiving a copy of the Letter of Offer or Application Form should not, in connection with the Issue, disseminate the Rights Entitlements or Rights Equity Shares, distribute or send the Letter of Offer to any person outside India where to do so, would or might contravene local securities laws or regulations. If the Letter of Offer or Application Form is received by a person in any Restricted Jurisdiction, or by their agent or nominee, they must not seek to subscribe to the Rights Equity Shares or the Rights Entitlements referred to in the Letter of Offer or the Application Form. Envelopes containing an Application Form should not be dispatched from a Restricted Jurisdiction and all the persons subscribing for the Rights Equity Shares must provide an Indian address.

The Rights Entitlements and the Rights Equity Shares have not been and will not be registered under the Securities Act of 1933, as amended (the "Securities Act"), or the securities laws of any state of the United States of America and may not be offered or sold in the United States of America, its territories and possessions, any State of the United States, and the District of Columbia ("United States"), except in a transaction not subject to, or exempt from, the registration of the Securities Act and applicable state securities laws. The Rights Entitlements and Rights Equity Shares are being offered and sold only (a) to persons in the United States who are reasonably believed to be qualified institutional buyers as defined in Rule 144A under the Securities Act ("U.S. QIBs") pursuant to Section 4(a) (2) of the Securities Act and (b) to persons outside the United States in reliance on Regulation S under the Securities Act ("Regulation S").

**BANKER TO THE ISSUE AND REFUND BANK:** Axis Bank Limited  
**MONITORING AGENCY:** Our Company has appointed Brickwork Ratings Private Limited as the Monitoring Agency for the purpose of monitoring and the utilisation of the net proceeds.  
**FOR RISK FACTORS AND OTHER DETAILS, KINDLY REFER TO THE LETTER OF OFFER.**

**OTHER IMPORTANT LINKS AND HELPLINE:**  
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.bighshareonline.com](http://www.bighshareonline.com)  
b) Updates of Indian address/ email address/ mobile number in the records maintained by the Registrar or our Company: [www.bighshareonline.com](http://www.bighshareonline.com)  
c) Update of demat account details by Eligible Equity Shareholders holding shares in physical form: [www.bighshareonline.com](http://www.bighshareonline.com)  
d) Request Letter to be sent by the non-resident Eligible Equity Shareholders to the Registrar at their email id: [rightissue@bighshareonline.com](mailto:rightissue@bighshareonline.com) for updating their Indian address. The Request Letter should be accompanied by their PAN card and Address proof. Kindly note that the non-resident Eligible Equity Shareholders who do not have an Indian address are not eligible to apply for this Issue.  
Unless otherwise specified, all capitalised terms used herein shall have the same meaning ascribed to such terms in the Letter of Offer.

**ADVISER TO THE ISSUE**  
**GYR Capital Advisors Private Limited**  
428, Gala Empire, Near JB Tower, Drive in Road, Thaltej, Ahmedabad-380 054, Gujarat, India.  
CIN: U67200GJ2017PT096908  
Telephone: +91 8777564648 E-mail: info@gyrcapitaladvisors.com  
Investor grievance e-mail: investors@gyrcapitaladvisors.com  
Contact person: Mr. Kaushik Khambhadiya / Mr. Raj Pathak / Mr. Aditya Mangal  
Website: [www.gyrcapitaladvisors.com](http://www.gyrcapitaladvisors.com) SEBI registration number: INM000012810

**REGISTRAR TO THE ISSUE**  
**Bighshare Services Private Limited**  
Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakali Caves Road, Andheri (East) Mumbai 400 093  
CIN: U99999MH1994PTC076534  
Telephone: +91 22 6263 8200-22 | Email: rightissue@bighshareonline.com  
Investor grievance e-mail: investor@bighshareonline.com  
Contact Person: Suraj Gupta | Website: [www.bighshareonline.com](http://www.bighshareonline.com)  
SEBI registration no.: INR00001385

Investors may contact the Registrar to Issue / Company Secretary in case of any Pre-Issue/ Post Issue related problems such as non-receipt of Allotment advice/demat credit etc. All grievances relating to the ASBA process may be addressed to the Registrar to the Issue, with a copy to the SCBS giving full details such as name, address of the Applicant, Contact number(s), email address of the sole first holder, folio number or demat account, number of Rights Equity Shares applied for, amount blocked, ASBA account number and the Designated Branch of the SCBS where the Application Forms, Or the plain paper application. As the case may be, was submitted by the Investors along with a photocopy of the acknowledgement slip. For details on the ASBA process, see "Terms of the Issue" beginning on page 86 of the LOF.  
**FOR YUG DECOR LIMITED**  
On behalf of the Board of Directors  
Sd/-  
Ms. Khushi Shah  
Company Secretary and Compliance Officer  
**Disclaimer:** YUG DECOR LIMITED is proposing, subject to receipt of requisite approvals, market conditions and other considerations, to issue Equity Shares on a rights basis and has filed the Letter of Offer with the Securities and Exchange Board of India and Stock Exchange. The Letter of Offer shall be available on the website of SEBI at [www.sebi.gov.in](http://www.sebi.gov.in), website of BSE Limited at [www.bseindia.com](http://www.bseindia.com), the website of the Registrar at [www.bighshareonline.com](http://www.bighshareonline.com) and the Investors should note that investment in equity shares involves a high degree of risk and are requested to refer to the Letter of Offer including the section "Risk Factors" beginning on page 22 of the Letter of Offer.  
This announcement does not constitute an offer of securities for sale in any jurisdiction, including the United States, and any securities 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.  
garima

**FORM G**  
**INVITATION FOR EXPRESSION OF INTEREST FOR NEW BOMBAY PAPER MILLS PRIVATE LIMITED OPERATING IN MANUFACTURING OF KRAFT PAPER AT KHALAPUR TEHSIL, IN RAIGADH DISTRICT - MAHARASHTRA.**  
(Under sub-regulation (1) of regulation 36A of the Insolvency and Bankruptcy Code of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016)

SL.	RELEVANT PARTICULARS
1.	Name of the Corporate Debtor along with PAN & CIN / LLP No. New Bombay Paper Mills Private Limited PAN - AAACNS299F CIN - U21010MH1998PTC117231
2.	Address of the registered office. Survey No. 162, 170, 221, 323 Part 34 & 154, Village-Ajval, Khopoli-Pan Road, Taluka, Khalapur, Raigadh, Khopoli, Maharashtra, No. 412031, Raigadh (MH), Khopoli, Maharashtra, India, 412023
3.	URL of website. Not Available
4.	Details of place where the majority of fixed assets are located. Factory Premises - Survey No. 162, 170, 221, 323 Part 34 and 154, Village-Ajval, Khopoli-Pan Road, Taluka, Khalapur, Raigadh, Khopoli, Maharashtra, No. 412031, Raigadh (MH), Khopoli, Maharashtra, India, 412023
5.	Installed capacity of main products/services. Manufacturing of Kraft Paper with an installed production capacity of upto 6,000 tonnes per month.
6.	Quantity and value of main products/services sold in last financial year. The total sales of F.Y 2024-25 amounted to Rs.24,74,78,900 with a corresponding production of 777 metric tonnes.

**कच्चा सूचना**

जबकि, जना स्मॉल फाइनेंस बैंक लिमिटेड के प्राधिकृत अधिकारी ने, वित्तीय आसिर्वायों के प्रतिभूतिकरण एवं पुनर्गठन तथा प्रतिभूति हित प्रवर्तन अधिनियम, 2002 के अंतर्गत तथा प्रतिभूति हित (प्रवर्तन) नियम, 2002 की धारा 13 (2) के साथ पठित नियम 3 के अंतर्गत प्रदत्त शक्तियों का प्रयोग करते हुए, उधारकर्ता(ओं) / सह-उधारकर्ता(ओं) को मांग नोटिस जारी किए हैं, जिन्हें उधारकर्ता(ओं) से उनके नामों के सम्बन्धित उधार/ या स्वीकृति की तिथि तक किए गए आकरिन्म व्यय, लागत, शुल्क आदि सहित, मध्यिम में लगा ब्याज सहित उक्त नोटिस प्राप्त होने की तिथि से 60 दिनों के भीतर चुकाने का आद्यन किया गया है।

क्र. सं.	क्रमा सं.	उधारकर्ता/ सह-उधारकर्ता/ गारंटर/ बंधकर्ता	13(2) नोटिस दिनांक/ बकाया राशि (₹. में)	तिथि/ समय और कर्ज का प्रकार
1	45289630000409 45289410000412 & 45289410000579	1) श्री दीपक (आवेदक), 2) श्रीमती काजल (सह-आवेदक) 3) श्री बनवारी लाल (गारंटर)	14.10.2025 ₹. 17,77,665/- (₹. सत्रह लाख सतहतर हजार छह सौ पचास मात्र) दिनांक 12.10.2025 तक	25.12.2025 समय: 01.11 बजे सांकेतिक कच्चा

**सुरक्षित संपत्ति का विवरण:** 1 किछा हाउस खेपट नंबर 533 में शामिल, खसरा नं. 343(3)-1, 2/549 हिस्सा यानी शेकरफल 2 मरला 7 सेरकांड (84 वर्ग गज) शेकरफल 3 कतला 1 मरला में से, बाका तरफ मकदमजदानग, आबादी सैनी कोलोनी वार्ड नं.10,पानीपत, श्री बनवारी पुत्र श्री सुधन के स्वामित्व में।

जबकि ऊपर उल्लिखित उधारकर्ता/ सह-उधारकर्ता/ गारंटर/ बंधकर्ता वरिष्ठ राशि चुकाने में विफल रहे हैं, इसलिए विशेष रूप से ऊपर उल्लिखित उधारकर्ता(ओं) और आम जनता को सूचित किया जाता है कि जना स्मॉल फाइनेंस बैंक लिमिटेड के प्राधिकृत अधिकारी ने उपरोक्त वर्णित तिथियों पर उक्त नियमों के नियम 8 के साथ पठित उक्त अधिनियम की धारा 13(4) के तहत उक्त प्रदत्त शक्तियों का प्रयोग करते हुए ऊपर वर्णित संपत्तियों/ सुरक्षित परिसंपत्तियों पर कब्जा कर लिया है। विशेष रूप से ऊपर उल्लिखित उधारकर्ता/ सह-उधारकर्ता/ गारंटर/ बंधकर्ताओं और आम जनता को एतद्वारा चेतावनी दी जाती है कि वे उपरोक्त संपत्तियों/ सुरक्षित परिसंपत्तियों के साथ लेन-देन न करें और उक्त संपत्तियों/ सुरक्षित परिसंपत्तियों के साथ कोई भी लेन-देन जना स्मॉल फाइनेंस बैंक लिमिटेड के प्रभार के अधीन होगा।

**स्थान: पानीपत**  
तिथि: 29.12.2025

**हस्ता/— प्राधिकृत अधिकारी**  
कृते जना स्मॉल फाइनेंस बैंक लिमिटेड

**जना स्मॉल फाइनेंस बैंक लिमिटेड (एक अनुसूचित वाणिज्यिक बैंक)**  
पंजीकृत कार्यालय: 6 फरवरी, भूतल एवं प्रथम तल, स्व. सं. 10/1, 11/2 एवं 12/20, डोमलूर के पास, कोरमंगला इनर रिंग रोड, इंदौर जिला विधानसभा परक के मंगल में, पल्लवाड़ा, बैंगलूर-560071। शाखा कार्यालय: 16/12, दूसरी मंजिल, डब्ल्यू.ई.ई. आर्य समाज रोड, कर्नाल बाग, नई दिल्ली-110005

**कच्चा सूचना**

जबकि, जना स्मॉल फाइनेंस बैंक लिमिटेड के प्राधिकृत अधिकारी ने, वित्तीय आसिर्वायों के प्रतिभूतिकरण एवं पुनर्गठन तथा प्रतिभूति हित प्रवर्तन अधिनियम, 2002 के अंतर्गत तथा प्रतिभूति हित (प्रवर्तन) नियम, 2002 की धारा 13 (2) के साथ पठित नियम 3 के अंतर्गत प्रदत्त शक्तियों का प्रयोग करते हुए, उधारकर्ता(ओं) / सह-उधारकर्ता(ओं) को मांग नोटिस जारी किए हैं, जिन्हें उधारकर्ता(ओं) से उनके नामों के सम्बन्धित उधार/ या स्वीकृति की तिथि तक किए गए आकरिन्म व्यय, लागत, शुल्क आदि सहित, मध्यिम में लगा ब्याज सहित उक्त नोटिस प्राप्त होने की तिथि से 60 दिनों के भीतर चुकाने का आद्यन किया गया है।

क्र. सं.	क्रमा सं.	उधारकर्ता/ सह-उधारकर्ता/ गारंटर/ बंधकर्ता	13(2) नोटिस दिनांक/ बकाया राशि (₹. में)	तिथि/ समय और कर्ज का प्रकार
1	47939420001130	1) श्री चंद्र प्रकाश मारी (आवेदक), 2) श्री रुदल कुमार (सह-आवेदक)	17.10.2025 ₹. 18,80,877/- (₹. अठ्ठाह्र लाख अस्सी हजार आठ सौ सतहतर मात्र) दिनांक 15.10.2025 तक	26.12.2025 समय: दोप. 12.08 बजे सांकेतिक कच्चा

**सुरक्षित संपत्ति का विवरण:** ऊपरी भूतल, बिना छत / टैरस के अधिकांश के, निमित्त सम्पत्ति को पीछे की तरफ, प्लॉट नंबर 60, जिस्का शेकरफल 52.50 वर्ग गज यानी लगभग 43.80 वर्ग मी. खसरा नंबर 58/18/2 में से, गांव हस्ताराल के रेवेन्यू एस्टेट में, दिल्ली नगर दिल्ली, आबादी बांदा ब्लाक जिसे कोलोनी ए-सीक, शक्ति विहार, मोहन गार्डन, उत्तम नगर, नई दिल्ली-110050 के नाम से जाना जाता है। मालिक श्री चंद्र प्रकाश पुत्र श्री राजबंशी प्रसाद और श्री रुदल कुमार पुत्र श्री राजबंशी प्रसाद सीमाएं: पूर्व: प्लॉट नंबर 61, पश्चिम: प्लॉट नंबर 59, उत्तर: सामने की तरफ प्लॉट / 20 फीट सड़क, दक्षिण: 8 फीट गली।

क्र. सं.	क्रमा सं.	उधारकर्ता/ सह-उधारकर्ता/ गारंटर/ बंधकर्ता	13(2) नोटिस दिनांक/ बकाया राशि (₹. में)	तिथि/ समय और कर्ज का प्रकार
2	45129610000453 & 45129410000580	1) श्री नरेश कुमार (आवेदक), 2) श्रीमती मंजू शर्मा (सह-आवेदक)	14.10.2025 ₹. 16,64,109/- (₹. सोलह लाख सौरस हजार एक सौ नौ मात्र) दिनांक 12.10.2025 तक	26.12.2025 समय: पूर्वा 11.20 बजे सांकेतिक कच्चा

**सुरक्षित संपत्ति का विवरण:** निमित्त प्रथम तल (उत्तरी-पूर्वी हिस्सा), छत/टैरस के अधिकांश के बिना, शेकरफल 55.7 वर्ग मज, उक्त निमित्त सम्पत्ति में से प्लॉट नंबर जे-6 और जे-7 का हिस्सा, खसरा नंबर 37 / 2 में से, गांव नाना माजरा के इलाके में, हस्ताराल, दिल्ली, कोलोनी जिसे विभिन्न नामों एम्बेडमेंट के नाम से जाना जाता है, रिंसा मती नंबर 342, उत्तम नगर, नई दिल्ली-110059, मालिक श्री नरेश कुमार, पुत्र श्री दया राम और श्रीमती मंजू शर्मा, पत्नी श्री नरेश कुमार, सीमाएं: पूर्व: 15 फीट चौड़ी सड़क, पश्चिम: 28 फीट चौड़ी गली / अन्य का प्लॉट, उत्तर: 30 फीट चौड़ी सड़क, दक्षिण: अन्य की सम्पत्ति / अन्य का प्लॉट / सीटी

जबकि ऊपर उल्लिखित उधारकर्ता/ सह-उधारकर्ता/ गारंटर/ बंधकर्ता वरिष्ठ राशि चुकाने में विफल रहे हैं, इसलिए विशेष रूप से ऊपर उल्लिखित उधारकर्ता(ओं) और आम जनता को सूचित किया जाता है कि जना स्मॉल फाइनेंस बैंक लिमिटेड के प्राधिकृत अधिकारी ने उपरोक्त वर्णित तिथियों पर उक्त नियमों के नियम 8 के साथ पठित उक्त अधिनियम की धारा 13(4) के तहत उक्त प्रदत्त शक्तियों का प्रयोग करते हुए ऊपर वर्णित संपत्तियों/ सुरक्षित परिसंपत्तियों पर कब्जा कर लिया है। विशेष रूप से ऊपर उल्लिखित उधारकर्ता/ सह-उधारकर्ता/ गारंटर/ बंधकर्ताओं और आम जनता को एतद्वारा चेतावनी दी जाती है कि वे उपरोक्त संपत्तियों/ सुरक्षित परिसंपत्तियों के साथ लेन-देन न करें और उक्त संपत्तियों/ सुरक्षित परिसंपत्तियों के साथ कोई भी लेन-देन जना स्मॉल फाइनेंस बैंक लिमिटेड के प्रभार के अधीन होगा।

**स्थान: दिल्ली एनसीआर**  
तिथि: 29.12.2025

**हस्ता/— प्राधिकृत अधिकारी**  
कृते जना स्मॉल फाइनेंस बैंक लिमिटेड

**जना स्मॉल फाइनेंस बैंक लिमिटेड (एक अनुसूचित वाणिज्यिक बैंक)**  
पंजीकृत कार्यालय: 6 फरवरी, भूतल एवं प्रथम तल, स्व. सं. 10/1, 11/2 एवं 12/20, डोमलूर के पास, कोरमंगला इनर रिंग रोड, इंदौर जिला विधानसभा परक के मंगल में, पल्लवाड़ा, बैंगलूर-560071। शाखा कार्यालय: 16/12, दूसरी मंजिल, डब्ल्यू.ई.ई. आर्य समाज रोड, कर्नाल बाग, नई दिल्ली-110005



This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to acquire, purchase, subscribe or to hold or sell securities. This is not an announcement for the offer document. All capitalised terms used herein and not defined herein shall have the meaning assigned to them in the letter of offer dated December 20, 2025 (the "Letter of Offer" or "LOF" with the SME Platform of BSE Limited ("BSE SME") and the Securities and Exchange Board of India ("SEBI"). This Advertisement is not for release, publication or distribution, directly or indirectly, outside India.

**YUG DECOR LIMITED**

Our Company was incorporated as Yug Adhesive Private Limited under the provision of the Companies Act, 1956 vide certificate of incorporation dated June 23, 2003 issued by the At Registrar of Companies, Gujarat, Dadra & Nagar Haveli. Subsequently, the name of our Company was changed to Yug Decor Private Limited and a fresh certificate of incorporation dated December 07, 2004 pursuant to change of name was issued by Registrar of Companies, Gujarat. Consequent upon the conversion of our Company into public limited company, the name of our Company was changed to Yug Decor Limited and fresh certificate of incorporation dated September 14, 2016 was issued by the Deputy RoC, Registrar of Companies, RoC - Ahmedabad.

Registered Office: 709-714, Sakar - V, B/H Natraj Cinema, Ashram Road, Ahmedabad, Gujarat, India, 380009; | Contact person: Ms. Khushi Shah, Company Secretary and Compliance Officer.  
Contact No.: +91-9375202777 | E-mail: account@yugdecor.com | Website: www.yugdecor.com | Corporate Identity Number: L24295GJ2003PLC042531.

ISSUE OF 53,94,635 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF 10 EACH OF OUR COMPANY (THE "RIGHTS EQUITY SHARES") FOR CASH AT A PRICE OF 10 PER EQUITY SHARE AGGREGATING TO 539.46 LAKHS# ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 01 EQUITY SHARE FOR EVERY 02 FULLY PAID-UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS DECEMBER 23rd, 2025 (THE "ISSUE"). FOR FURTHER DETAILS, PLEASE REFER TO "TERMS OF THE ISSUE" BEGINNING ON PAGE 86 OF THE LETTER OF OFFER.

**PROMOTERS OF OUR COMPANY: MR. SANTOSHKUMAR RAMJILAL SARASWAT AND MR. CHANDRESH SANTOSHKUMAR SARASWAT**

**ISSUE PROGRAMME**

**ISSUE OPENS ON**  
**FRIDAY, JANUARY 02, 2026**

**LAST DATE FOR ON MARKET RENUNCIATION#**  
**TUESDAY, JANUARY 20, 2026**

**ISSUE CLOSES ON\***  
**FRIDAY, JANUARY 23, 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 Right Issue Committee will have the right to extend the Issue period as it may determine from time to time but not exceeding 30 (thirty) days from the Issue Opening Date (inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

PAYMENT SCHEDULE FOR RIGHTS EQUITY SHARE			
AMOUNT PAYABLE PER RIGHTS EQUITY SHARE	Face Value (₹)	Premium (₹)	Total (₹)
On Application	10.00	NIL	10.00
Total (₹)	10.00	NIL	10.00

**ASBA\*** \*Application Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account. No cheque will be accepted. Investors have to apply through the ASBA process. For further details read section on ASBA below.

**1. In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars, all Investors desiring to make an Application in the Issue are mandatorily required to use the 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 100 of the Letter of Offer.**

Please note that 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 dematerialised form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e. December 23, 2025 and desirous of subscribing to Rights Equity Shares in the Issue are advised to furnish the details of their demat account to the Registrar or our Company, in the manner provided on the website of the Registrar to the Issue (i.e. https://www.bigshareonline.com) at least two Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlements in their respective demat account at least one day before the Issue Closing Date. They may also communicate with the Registrar with the help of the helpline number (+91 22 6263 8200/22) and their email address (rightissue@bigshareonline.com).

Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to (i) the demat accounts of the Resident Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat escrow account (namely, "YUG DECOR LIMITED - Right Issue Escrow Entitlement Demat Account") ("Demat Escrow Account") opened by our Company, and would credit Rights Entitlements on the basis of the Equity Shares: (a) held by Eligible Equity Shareholders which are held in physical form as on Record Date; or (b) which are held in the account of the Investor Education and Protection Fund ("IEPF") authority; or (c) of the Eligible Equity Shareholder whose demat accounts are frozen or where the Equity Shares are lying in the unclaimed/suspense escrow account/demat 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 where Equity Shares have been kept in abeyance or where entitlement certificate has been issued or where instructions has been issued for stopping issue or transfer or where letter of confirmation lying in escrow account; or (d) where credit of the Rights Entitlements have returned/reversed/failed for any reason; or (e) where ownership is currently under dispute, including any court or regulatory proceedings or where legal notices have been issued, if any or (f) such other cases where our Company is unable to credit Rights Entitlements for any other reason.

In accordance with the SEBI ICDR Master Circular, the Resident Eligible Equity Shareholders, who hold equity shares in physical form 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.

**Facility for Application in the Issue**  
In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI ICDR Master Circular and ASBA Circulars, all Eligible Equity Shareholders desiring to make an Application in the Issue are mandatorily required to use the ASBA process. Eligible Equity Shareholders should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Procedure for Application through the ASBA Process" in the chapter "Terms of the Issue" beginning on page 86 of the Letter of Offer. For details of procedure for application by the resident Eligible Equity Shareholder holding Equity Shares in physical form as on Record Date i.e. December 23, 2025, see "Procedure for Application by Resident Eligible Equity Shareholders holding Equity Shares in physical form" beginning on page 105 of the Letter of Offer.

**Procedure for Application through ASBA Process**  
An Investor, wishing to participate in the 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 the 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](http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFPI=yes&intMid=34). 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/12/013 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 the Issue and clear demarcated funds should be available in such account for such Application.

**Application by Eligible Equity Shareholders holding Equity Shares in physical form:**  
Please note that 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 dematerialised 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, in the manner provided on the website of the Registrar to the Issue at [www.bigshareonline.com](http://www.bigshareonline.com) at least two 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. They may also communicate with the Registrar on their helpline number (+91 22 6263 8200/22) and their email address (rightissue@bigshareonline.com). The Rights Entitlements of the Physical Shareholders who do not furnish the details of their demat account to the Registrar not later than two Working Days prior to the Issue Closing Date, shall lapse. Such resident Eligible Equity Shareholders must check the procedure for Application in "Procedure for Application by Resident Eligible Equity Shareholders holding Equity Shares in physical form" beginning on page 105 of the Letter of Offer.

**IN ACCORDANCE WITH THE SEBI ICDR MASTER CIRCULAR, THE ELIGIBLE EQUITY SHAREHOLDERS, WHO HOLD EQUITY SHARES IN PHYSICAL FORM AS ON RECORD DATE AND WHO HAVE NOT FURNISHED THE DETAILS OF THEIR DEMAT ACCOUNT 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.**

**ALLOTMENT OF THE RIGHTS EQUITY SHARES - DEMATERIALIZED FORM ONLY:**  
Eligible Equity Shareholders may please note that the Rights Equity Shares applied for in the 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 and / or DP/Client ID through which Rights Issue Bid / Application has been made having the same order of holding and PAN.

**DISPATCH OF THE LETTER OF OFFER ("LOF") AND COMPOSITE APPLICATION FORM ("CAF") AND RIGHTS ENTITLEMENT LETTER ("REL'S"):** The dispatch of the LOF and REL'S along with CAF for the Issue was completed on or before Friday, December 26, 2025 by the Registrar to the Issue for all the Eligible Equity Shareholders of the Company, whose name appeared in the Register of Members / Beneficial Owners of the Company as on Record Date i.e. Tuesday, December 23, 2025, in the electronic form through email on Wednesday, December 24, 2025 to the Eligible Equity Shareholders who have registered their email IDs and physically through Speed Post / Registered Post on or before Friday, December 26, 2025, to the Eligible Equity Shareholders who have not registered their email IDs with the Company or with the Registrar to the Issue.

Eligible Equity Shareholders can access the Letter of Offer and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Equity Shares under applicable securities laws) on the websites of: Our Company at [www.yugdecor.com](http://www.yugdecor.com), Registrar to the Issue at [www.bigshareonline.com](http://www.bigshareonline.com), BSE Limited at [www.bseindia.com](http://www.bseindia.com), Eligible Equity Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue at [www.bigshareonline.com](http://www.bigshareonline.com) by entering their DP-ID, Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form) and PAN.

**CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE EQUITY SHAREHOLDERS:**  
Pursuant to provision of the SEBI ICDR Regulations, SEBI ICDR Master Circular and in terms of the Letter of Offer, the Rights Entitlement of the Eligible Equity Shareholders will be credited in their respective demat account and shall be admitted for trading on the Stock Exchanges under ISIN INE796W20027 subject to requisite approvals. 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 (i) the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat escrow account (namely, "YUG DECOR LIMITED - Right Issue Escrow Entitlement Demat Account") ("Demat Escrow Account") opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in the account of the IEPF 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.

Our Company shall credit the Rights Entitlements to the Demat Escrow Account on the basis of information available with our Company and to serve the interest of relevant Eligible Equity Shareholders to provide them with a reasonable opportunity to participate in the Issue. The credit of the Rights Entitlements to the Demat Escrow Account by our Company does not create any right in favour of the relevant Eligible Equity Shareholders for transfer of Rights Entitlement to their demat account or to receive any Equity Shares in the Issue.

**APPLICATION ON PLAIN PAPER UNDER ASBA PROCESS:** An Eligible Equity Shareholder who is eligible to apply under the ASBA process and who has neither received the Application Form nor is in a position to obtain the Application Form either from our Company, Registrar to the Issue, or from the website of the Registrar, may make an Application to subscribe to the Issue on plain paper through ASBA process and only such plain paper applications which provide all the details required in terms of Regulation 76 of SEBI ICDR Regulations shall be accepted by SCSBs. An Eligible Equity Shareholders shall submit the plain paper application to the Designated Branch of the SCSB for authorizing such SCSB to block an amount equivalent to the amount payable on the application in the said bank account maintained with the same SCSB. Applications on plain paper will not be accepted from any address outside India.

Please note that 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. 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 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 Yug Decor 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 Number/DP and Client ID No.;
- Number of Rights Equity Shares held as on Record Date;
- Allotment option - only dematerialised form;
- Number of Rights Equity Shares applied to;
- Number of Rights Equity Shares entitled for within the Rights Entitlements;
- Number of Additional Rights Equity Shares applied for, if any;
- Total number of Rights Equity Shares applied for;
- The Issue Price is 10.00 per Rights Equity Share;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCSB;
- In case of NR Eligible Equity Shareholders making an application with an Indian address, details of the NRE/F/CN/RNRO Account such as the account number, name, address and branch of the SCSB with which the account is maintained;
- Request 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 the Issue. Documentary evidence for exemption to be provided by the Applicants;
- Authorisation to the Designated Branch of the SCSB to block an amount equivalent to the Application Money in the ASBA Account;
- 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);

**PURCHASER REPRESENTATIONS AND TRANSFER RESTRICTIONS**  
Any person who acquires Rights Entitlements and/or Rights Equity Shares, by its acceptance of the Letter of Offer or of the Rights Entitlements or Rights Equity Shares, will be deemed to have declared, represented, warranted and agreed with our Company and the Lead Manager as follows:

- It will comply with all laws, regulations and restrictions (including the transfer restrictions contained herein) which may be applicable in your jurisdiction and it has obtained or will obtain any consent, approval or authorization required for it to purchase and accept delivery of Rights Entitlements and/or Rights Equity Shares, and it acknowledges and agrees that none of us or the Lead Manager and its respective affiliates shall have any responsibility in this regard;
- It certifies that it is, or at the time the Rights Entitlements and/or Rights Equity Shares are purchased will be, (a) the beneficial owner of such Rights Entitlements and/or Rights Equity Shares, it is located outside the United States, Canada, the People's Republic of China, South Africa and Australia, and it has not purchased the Rights Entitlements and/or Rights Equity Shares for the account or benefit of any person in the United States, Canada, the People's Republic of China, South Africa and Australia, or entered into any arrangement for the transfer of Rights Entitlements and/or Rights Equity Shares on an economic interest therein to any person in the United States, Canada, the People's Republic of China, South Africa and Australia; or (b) it is a broker-dealer acting on behalf of a customer and its customer has confirmed to it that (i) such customer is, or at the time the Rights Entitlements and/or Rights Equity Shares are purchased will be, the beneficial owner of such Rights Entitlements and/or Rights Equity Shares; (ii) such customer is located outside the United States, Canada, the People's Republic of China, South Africa and Australia, and (iii) such customer has not purchased the Rights Entitlements and/or Rights Equity Shares for the account or benefit of any person in the United States, Canada, the People's Republic of China, South Africa and Australia, or entered into any arrangement for the transfer of the Rights Entitlements and/or Rights Equity Shares or an economic interest therein to any person in the United States, Canada, the People's Republic of China, South Africa and Australia;

**It is not an affiliate of our Company or a person acting on behalf of an affiliate:**  
It agrees (or if it is a broker-dealer acting on behalf of a customer, its customer has confirmed to it that such customer agrees) that neither it, nor any of its affiliates, nor any person acting on its behalf, are purchasing the Rights Entitlements and/or Rights Equity Shares as a result of any "directed selling efforts" (as defined in Regulation S under the Securities Act);  
It will base its investment decision on a copy of the Letter of Offer. It acknowledges that neither the Company nor any of its affiliates nor any other person or any of its respective affiliates has made or will make any representations, express or implied, to it with respect to the Company, the Issue, the Rights Entitlements and/or Rights Equity Shares, the accuracy, completeness or adequacy of any financial or other information concerning the Company, the Issue or the Rights Entitlements and/or Rights Equity Shares, other than (in the case of the Company only) the information contained in the Letter of Offer, as it may be supplemented;  
It is a sophisticated investor and has such knowledge and experience in financial, business and investments as to be capable of evaluating the merits and risks of the investment in the Rights Entitlements and/or Rights Equity Shares. It is experienced in investing in private placement transactions of securities of companies in similar jurisdictions. It and any accounts for it is subscribing to the Rights Entitlements and/or Rights Equity Shares for (i) are able to bear the economic risk of the investment in the Rights Entitlements and/or Rights Equity Shares, (ii) Company or any of their respective shareholders, directors, officers, employees, counsels, advisors, representatives, agents or affiliates for all or part of any such loss or losses that may be suffered, (iii) are able to sustain a complete loss on the investment in the Rights Equity Shares, (iv) have no reason to anticipate any change in its or their circumstances, financial or otherwise, which may cause or require any sale or distribution by it or them of all or any part of the Rights Entitlements and/or Rights Equity Shares. It acknowledges that an investment in the Rights Entitlements and/or Rights Equity Shares involves a high degree of risk and that in the Rights Entitlements and/or Rights Equity Shares are, therefore, a speculative investment. It is seeking to subscribe to the Rights Entitlements and/or Rights Equity Shares in this Issue for its own investment and not with a view to distribution.

It will notify any transferee to whom it subsequently offers, sells, renounces, pledges or otherwise transfers and the executing broker and any other agent involved in any resale of the Rights Entitlements and/or Rights Equity Shares of the foregoing restrictions applicable to the Rights Entitlements and/or Rights Equity Shares and instruct such transferee, broker or agent to abide by such restrictions.  
It acknowledges that our Company will not recognize any offer, sale, renunciation, pledge or other transfer of such Rights Entitlements and/or Rights Equity Shares made other than in compliance with the above-stated restrictions; and  
It acknowledges that our Company, its respective affiliates and others will rely upon the truth and accuracy of the foregoing acknowledgements, representations and agreements and agrees that, if any of such acknowledgements, representations and agreements deemed to have been made by virtue of its acquisition of Rights Entitlements and the Rights Equity Shares are no longer accurate, it will promptly notify our Company, and if it is acquiring any of such Rights Entitlements and/or Rights Equity Shares as a fiduciary or agent for one or more accounts, it represents that it has sole investment discretion with respect to each such account and that it has full power to make the foregoing acknowledgements, representations and agreements on behalf of such account.

In cases where Multiple Application Forms are submitted for Applications pertaining to Rights Entitlements credited to the same demat account or in demat escrow accounts, as applicable, including cases where an Investor submits Application Forms along with a plain paper Application, such Applications shall be liable to be rejected.  
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.bigshareonline.com](http://www.bigshareonline.com).  
Our Company and the Registrar shall not be responsible if the Applications are not uploaded by the SCSB or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date.

**In case an Investor makes an Application through both CAF as well as on plain paper, the Application is liable to be rejected.**

**LAST DATE FOR APPLICATION:**  
The last date for submission of the duly filled in the Application Form or a plain paper Application is January 23, 2026, i.e., Issue Closing Date. Our Board or any committee 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 or Right Issue Committee, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and our Board or Right Issue Committee shall be at liberty to dispose of the Equity Shares hereby offered, as set out in "Basis of Allotment" on page 113. Please note that on the Issue Closing Date, Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

**APPLICANTS MAY PLEASE NOTE THAT THE RIGHTS EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGE ONLY IN DEMATERIALIZED FORM.**  
**PROCEDURE FOR RENUNCIATION OF RIGHTS ENTITLEMENTS:** The Eligible Equity Shareholders may 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 higher own demat account prior to the renunciation. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism.

**ADVISER TO THE ISSUE**  
**GYR Capital Advisors Private Limited**  
428, Gha Empire, Near JB Tower, Drive in Road, Thaltej, Ahmedabad-380 054, Gujarat, India.

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Telephone: +91 8777564648 | E-mail: info@gyrcapitaladvisors.com  
Investor grievance e-mail: investors@gyrcapitaladvisors.com  
Contact person: Mr. Kaushtik Khambhadia / Mr. Raj Pathak / Mr. Aditya Mangal  
Website: www.gyrcapitaladvisors.com | SEBI Registration No.: INM000012810

**REGISTRAR TO THE ISSUE**  
**Bigshare Services Private Limited**  
Office No S6-2, 6th Floor, Pinnacle Business Park, Next to Ahura Centre, Mahakal Caves Road, Andheri (East) Mumbai 400 093

CIN: U99999MH1994PT0076534  
Telephone: +91 22 62633 8200/22 | Email: rightissue@bigshareonline.com  
Investor grievance e-mail: investor@bigshareonline.com  
Contact Person: Suraj Gupta | Website: www.bigshareonline.com  
SEBI registration no.: INR00001355

Investors may contact the Registrar to Issue / Company Secretary in case of any Pre-Issue/ Post Issue related problems such as non-receipt of Allotment advice/demat credit etc. All grievances relating to the ASBA process may be addressed to the Registrar to the Issue, with a copy to the SCSB giving full details such as name, address of the Applicant, Contact number(s), email address of the sole / first holder, folio number or demat account, number of Rights Equity Shares applied for, amount blocked, ASBA account number and the Designated Branch of the SCSB where the Application Forms. Or

# નિન્જાકાર્ટને રૂ. ૨૫૬ કરોડની ખોટ આવક થતીને રૂ. ૧,૬૩૪ કરોડ થઈ પીટીઆઈ

નવી દિલ્હી, તા. ૨૬

**એન્ટીટેક કંપની નિન્જાકાર્ટ** શુક્રવારે ઓછી આવકને કારણે ગયા નાણાકીય વર્ષ દરમિયાન ૨૫૬ કરોડ રૂપિયાની ખોટ નોંધાવી હતી.



શુક્રવારે એક નિવેદનમાં, કંપનીએ જણાવ્યું હતું કે તેની ઓપરેટિંગ આવક ૨૦૨૪-૨૫ નાણાકીય વર્ષમાં થતીને રૂપિયા ૧,૬૩૪ કરોડ થઈ ગઈ છે જે પાછલા વર્ષના ૨,૦૦૭ કરોડ રૂપિયા હતી.

દરમિયાન એકંદર નફાકારકતા હાંસલ કરવા પર ધ્યાન કેન્દ્રિત કરી રહી છે, એમ તેણે જણાવ્યું હતું.

ખોટ નાણાકીય વર્ષ ૨૦૨૩-૨૪ માં ૨૬૦ કરોડ રૂપિયાની સરખામણીમાં નાણાકીય વર્ષ ૨૦૨૪-૨૫ માં રૂપિયા ૨૫૬ કરોડ રહી એમ નિન્જાકાર્ટે જણાવ્યું હતું.

નાણાકીય વર્ષ ૨૦૨૪-૨૫ શિસ્તબદ્ધ અમલીકરણ અને વિચારશીલ પસંદગીઓ કરવા વિશે હતું. એમ અમારા વ્યવસાય પોર્ટફોલિયોને સુવ્યવસ્થિત કરવા અને સંસાધનોને મજબૂત કાર્યકારી નફાકારકતા અને લાંબા ગાળાની સંભાવના ધરાવતા સેગમેન્ટ્સ તરફ ટીપ્પણી કરવા માટે સામાન્યપૂર્વક પસંદગીઓ કરી. આનાથી અમારા મુળભૂત સિદ્ધાંતો મજબૂત થયા છે અને ટકાઉ વિકાસ માટે એમ વધુ સારી સ્થિતિમાં છીએ એમ નિન્જાકાર્ટના સહ-સ્થાપક અને સીઈઓ કાર્તીચરને જણાવ્યું હતું.

કંપનીએ આવકમાં ઘટાડા માટે પસંદગીના ઓછા માર્કિટ અને નોન-કોર બિઝનેસ સેગમેન્ટ્સને બંધ કરવાના તેના નિર્ણયને જવાબદાર ગણાવ્યો હતો.

નાણાકીય વર્ષ ૨૦૨૪-૨૫ માં સ્થાપિત, નિન્જાકાર્ટના રોકાણકારોમાં એક્સેલ, સિંજેટા વેન્ચર્સ, નંદન નિલેકઠ્ઠી, ક્વાલકોમ વેન્ચર્સ, સ્ટેટ્સ્યુ, ટાઇગર ગ્લોબલ, ફિલપકાર્ટ અને વોલમાર્ટનો સમાવેશ થાય છે.

નિન્જાકાર્ટે જણાવ્યું હતું કે તેના મુખ્ય વ્યવસાયો, જે રિટેઇલ, વેપારીઓ અને અન્ય સંસ્થાકીય ગ્રાહકો (ક્રિટિક-કોમર્સ પેલાડ્રીઓ સહિત) ને સેવા આપતું પ્રેમિયમ્સ વલેટ્સ છે, યાલુ નાણાકીય વર્ષ દરમિયાન મજબૂત રીતે સ્કેલ કરી રહ્યા છે, જે વાર્ષિક ધોરણે ૧૦૦ ટકાથી વધુના દરે વધી રહ્યા છે.

૨૦૧૫ માં સ્થાપિત, નિન્જાકાર્ટના રોકાણકારોમાં એક્સેલ, સિંજેટા વેન્ચર્સ, નંદન નિલેકઠ્ઠી, ક્વાલકોમ વેન્ચર્સ, સ્ટેટ્સ્યુ, ટાઇગર ગ્લોબલ, ફિલપકાર્ટ અને વોલમાર્ટનો સમાવેશ થાય છે.

બધા મુખ્ય વ્યવસાયોએ પહેલાથી જ કાર્યકારી નફાકારકતા હાંસલ કરી લીધી છે અને કંપની હવે ૨૦૨૬-૨૭

સમાવેશ થાય છે.

**A. K. Capital Finance Limited**  
CIN: U51900MH2006PLC214277

**General Notice for Relocation/ Shifting of Delhi Branch Office**

This is to notify the General Public and Customers of A. K. Capital Finance Limited that Delhi Branch office located at Unit No. 204, 205 & 206, Second Floor, Salcon Rasvillas, D-1, Saket District Center, New Delhi-110017 will be relocated/ shifted to Flat No: 402, 4th Floor, New Delhi House, 27, Barakhamba Road, New Delhi-110001.

For any further information or clarification, kindly visit the official website of the Company <https://www.akgroup.co.in> and/ or email us on [cskacfi@akgroup.co.in](mailto:cskacfi@akgroup.co.in)

For A. K. Capital Finance Limited  
Sd/-  
Date: 28-Dec-2025  
Authorised signatory

**કોર્મ નં. URC.2**

અધિનિયમના પ્રકરણ XXI ના ભાગ (હેલ્થ નોંધણી અને સૂચના આપતી જાહેરાત [કંપનીઓ અધિનિયમ, 2013 ની કલમ 374(b) અને કંપનીઓ (નોંધણી માટે અધિકૃત) નિયમો, 2014 ના નિયમ 4(1) અનુસાર]

૧. આથી સૂચના આપવામાં આવે છે કે કંપની અધિનિયમ, ૨૦૧૩ ની કલમ ૩૭૪ ની પેઠા-કલમ (૧) અનુસાર, પંદર દિવસ પછી પરંતુ ત્રીસ દિવસની મુદત પૂરી થાય તે પહેલાં, સેન્ટ્રલ રિજિસ્ટ્રેશન સેન્ટર (સીઆરસી), ઈલિટિન ઈન્ટરવેલ્યુટ ઓફ કોર્પોરેટ અફેર્સ (આઈઆઈસીએ), પોલો નં. ૬,૭, ૮, સેક્ટર ૫, આઈએમટી માનેસર, જિલ્લો ગુડગંધ (હરિયાણા), પિન કોડ-૧૨૨૦૫૦ ખાતે રજિસ્ટ્રેશન અરજી કરવાની દરખાસ્ત છે કે મેસર્સ ઈન્ડિયા સ્ટેટ બેંક ઓફ ઈન્ડિયા લિમિટેડ (આઈઆઈસીએ), પોલો નં. ૬,૭, ૮, સેક્ટર ૫, આઈએમટી માનેસર, જિલ્લો ગુડગંધ (હરિયાણા), પિન કોડ-૧૨૨૦૫૦ ખાતે રજિસ્ટ્રેશન લેખિતમાં પોતાનો વાંધો જણાવી શકે છે. આ નોટિસ પ્રસારિત થયાની તારીખથી એકવિંસ દિવસની અંદર કંપનીને તેની રજિસ્ટર્ડ ઓફિસમાં એક નક્કલ સારી મોકલી શકાય છે.

૨. કંપનીના મુખ્ય ઉદ્દેશ્યો મુજબ છે:

તમામ પ્રકારના પેઇમેન્ટ, કોલેક્ટિંગ, ઇમ્પ્રોવિંગ, દંતવલક, વારિયા, પ્રાઇમર્સ, ડિસ્કમ્પર્સ, વોટર્યુફિંગ મેનિજિસ્ટ્રેશન, વોલ ફિલિંગ, ડિગ્રીવેન્ડ, લિલર્સ, સોલવેન્ડ અને સંક્રમ ઉત્પાદનો, જેમાં સુચનો, ઓબીગિસ અને સ્ટાફાલેન્ક કોલેક્ટિંગનો સમાવેશ થાય છે, તેનું ઉત્પાદન, ઉત્પાદન, ફોર્મ્યુલેટ, પ્રોસેસિંગ, બ્લેન્ડ, મિક્સ, ફિલ્ટરિંગ, ખરીદ, વેચાણ, આચાર, નિકાસ, વેપાર અને સોલો કરવા અને તેને વ્યવહારી બધી આનુષંગિક અથવા આનુષંગિક પ્રવૃત્તિઓ ધરાવવા.

૩. પ્રતાવિત કંપનીના ડ્રાઇવ મેમ્બરિશ્પ અને એસોસિએશનના લેખોની નક્કલ શિયાળા ઈન્ડિસ્ટ્રિયલ એર નં. પોલો નં. ૨૫, રેવન્યુ સર્વે નં. ૧૧૫, ૧૧૬ પેઠી અને ૧૧૬ પેઠી, અમદાવાદ શહેર, રાણપર, રાજકોટ, ગુજરાત ૩૭૦૦૦૩ ખાતેની ઓફિસમાં તપાસી શકાય છે.

૪. આ અરજી સામે વાંધો ઉઠાવનાર ડોઈવલક વ્યક્તિ આ નોટિસના પ્રકાશની તારીખથી એકવિંસ દિવસની અંદર સેન્ટ્રલ રિજિસ્ટ્રેશન સેન્ટર (સીઆરસી), ઈલિટિન ઈન્ટરવેલ્યુટ ઓફ કોર્પોરેટ અફેર્સ (આઈઆઈસીએ), પોલો નં. ૬,૭, ૮, સેક્ટર ૫, આઈએમટી માનેસર, જિલ્લો ગુડગંધ (હરિયાણા), પિન કોડ-૧૨૨૦૫૦ ખાતે રજિસ્ટ્રેશન લેખિતમાં પોતાનો વાંધો જણાવી શકે છે. આ નોટિસ પ્રસારિત થયાની તારીખથી એકવિંસ દિવસની અંદર કંપનીને તેની રજિસ્ટર્ડ ઓફિસમાં એક નક્કલ સારી મોકલી શકાય છે.

**અરજદારનો નામ :**  
વેટ્ટમા કલર  
૧. રોષેન હરખાભાઈ ઘોડાસરા  
૨. જયભાનેશ રોષેન ઘોડાસરા

તારીખ : ૨૬ ડિસેમ્બર, ૨૦૨૫

**ELITECOR INTERNATIONAL LIMITED**  
Registered Office: A1F 101, TR-442, Okhla - 4th Floor, 101, NH-19, CRRI, Istarw Nagar, Okhla, Tuglakabad, South Delhi, New Delhi, India, 110044  
Administrative Office & Factory: GAO No. 353/2, Mauje Talegaon, Dindori, Nashik, Maharashtra-422004  
CIN: L46305DL1987PLC396234 T: +91-9871761020  
E-Mail: [kj0002828@yahoo.in](mailto:kj0002828@yahoo.in) Website: [www.elitecorinternational.com](http://www.elitecorinternational.com)

**NOTICE OF POSTAL BALLOT**

Pursuant to Section 108 and 110 of the Companies Act 2013 read with Rule 20 & 22 of the Companies (Management and Administration) Rules, 2014 and the Circulars issued by the Ministry of Corporate Affairs, Government of India, a Special Resolutions as set out in the Notice dated December 27, 2025 proposed to be passed through Postal Ballot by voting through electronic means (remote e-voting). In this connection Members are hereby informed that Postal Ballot Notice along with the Explanatory Statement has been sent electronically on December 27, 2025.

The Notice is available on the Company's website [www.elitecorinternational.com](http://www.elitecorinternational.com) on the website of Bigshare Services Private Limited [www.bigshareonline.com](http://www.bigshareonline.com) and on the website of BSE limited [www.bseindia.com](http://www.bseindia.com) where the Company's shares are listed.

The Company has engaged the services of Bigshare Services Private Limited as the agency to provide e-voting facility, in accordance with the regulatory requirements, Members can vote on the Special Resolution only through remote e-voting which commences at 9:00 am. (IST) on Monday, December 29, 2025 and will end at 5:00 pm. (IST) on Tuesday, January 27, 2025, when the remote e-voting module shall be disabled by Bigshare Services Private Limited Only those Members, whose names were recorded in the Register of Members/List of Beneficial owners maintained by the Depositories as on the cut-off date i.e. December 27, 2025, are entitled to cast their votes on the Resolution.

Manner of registering/Updating e-mail address: Members holding shares in dematerialised mode and have not registered/ updated their e-mail address, can register/ update their e-mail address with the Depository Participant(s) where they maintain their demat accounts.

In case of any query or if the Members require any technical assistance with respect to remote e-voting, members may refer to the Frequently Asked Questions (FAQs) for Shareholders available at the website of Bigshare Services Private Limited and e-voting user manual for Shareholders available at the download section of [www.bigshareonline.com](http://www.bigshareonline.com) or Members facing any technical issue in login can contact CDSL helpdesk by sending a request at [helpdesk.evoting@cdsindia.com](mailto:helpdesk.evoting@cdsindia.com).

The Results of remote e-voting will be declared within two working days from conclusion of e-voting period and will be displayed on the Company's website [www.elitecorinternational.com](http://www.elitecorinternational.com) and communicated to the Stock Exchange and Depositories. The Company will also display the results of the Postal Ballot at its Registered Office.

By order of the Board  
For ELITECOR INTERNATIONAL LIMITED  
Sd/-  
(VIPIN SHARMA)  
Managing Director  
DIN: 01739519

Date: 27.12.2025  
Place: New Delhi

This advertisement is for information purposes only and does not constitute an offer or an invitation or a recommendation to acquire, purchase, subscribe or to hold or sell securities. This is not an announcement for the offer document. All capitalised terms used herein and not defined herein shall have the meaning assigned to them in the letter of offer dated December 20, 2025 (the "Letter of Offer" or "LOF") filed with the SME Platform of BSE Limited ("BSE SME") and the Securities and Exchange Board of India ("SEBI"). This Advertisement is not for release, publication or distribution, directly or indirectly, outside India.

# YUG DECOR LIMITED

Our Company was incorporated as Yug Adhesive Private Limited under the provision of the Companies Act, 1956 vide certificate of incorporation dated June 23, 2003 issued by the Registrar of Companies, Gujarat, Dadra & Nagar Haveli. Subsequently, the name of our Company was changed to Yug Decor Private Limited and a fresh certificate of incorporation dated December 07, 2004 pursuant to change of name was issued by Registrar of Companies, Gujarat. Consequently upon the conversion of our Company into public limited company, the name of our Company was changed to Yug Decor Limited and fresh certificate of incorporation dated September 14, 2016 was issued by the Deputy ROC, Registrar of Companies, RoC- Ahmedabad.

Registered Office: 709-714, Sakar - V, B/H Natraj Cinema, Ashram Road, Ahmedabad, Gujarat, India, 380009; | Contact person: Ms. Khushi Shah, Company Secretary and Compliance Officer;  
Contact No.: +91-9375202777 | E-mail: [account@yugdecor.com](mailto:account@yugdecor.com); | Website: [www.yugdecor.com](http://www.yugdecor.com); | Corporate Identity Number: L24295GJ2003PLC042531.

ISSUE OF 53,94,635 FULLY PAID UP EQUITY SHARES OF FACE VALUE OF 10 EACH OF OUR COMPANY (THE "RIGHTS EQUITY SHARES") FOR CASH AT A PRICE OF 10 PER EQUITY SHARE AGGREGATING TO 539.46 LAKHS ON A RIGHTS BASIS TO THE ELIGIBLE EQUITY SHAREHOLDERS OF OUR COMPANY IN THE RATIO OF 01 EQUITY SHARE FOR EVERY 02 FULLY PAID-UP EQUITY SHARES HELD BY THE ELIGIBLE EQUITY SHAREHOLDERS ON THE RECORD DATE, THAT IS DECEMBER 23RD, 2025 (THE "ISSUE"), FOR FURTHER DETAILS, PLEASE REFER TO "TERMS OF THE ISSUE" BEGINNING ON PAGE 86 OF THE LETTER OF OFFER.  
#assuming full subscription.

PROMOTERS OF OUR COMPANY: MR. SANTOSHKUMAR RAMJULAL SARASWAT AND MR. CHANDRESH SANTOSHKUMAR SARASWAT

**ISSUE PROGRAMME**

**ISSUE OPENS ON**  
FRIDAY, JANUARY 02, 2026

**LAST DATE FOR ON MARKET RENUNCIATION\***  
TUESDAY, JANUARY 20, 2026

**ISSUE CLOSES ON\***  
FRIDAY, JANUARY 23, 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 Right Issue Committee will have the right to extend the Issue period as it may determine from time to time but not exceeding 30 (thirty) days from the Issue Opening Date (Inclusive of the Issue Opening Date). Further, no withdrawal of Application shall be permitted by any Applicant after the Issue Closing Date.

AMOUNT PAYABLE PER RIGHTS EQUITY SHARE	PAYMENT SCHEDULE FOR RIGHTS EQUITY SHARE		
	Face Value (₹)	Premium (₹)	Total (₹)
On Application	10.00	NIL	10.00
Total (₹)	10.00	NIL	10.00

**ASBA\*** \*Application Supported by Blocked Amount (ASBA) is a better way of applying to issues by simply blocking the fund in the bank account. No cheque will be accepted. Investors have to apply through the ASBA process. For further details read section on ASBA below.

**1. In accordance with Regulation 76 of the SEBI ICDR Regulations, the SEBI Rights Issue Circulars, all Investors desiring to make an Application in the Issue are mandatorily required to use the 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 100 of the Letter of Offer.**

Please note that 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 dematerialised form only. Accordingly, Eligible Equity Shareholders holding Equity Shares in physical form as on Record Date i.e. December 23, 2025 and desirous of subscribing to Rights Equity Shares in the Issue are advised to furnish the details of their demat account to the Registrar or our Company, in the manner provided on the website of the Registrar to the Issue (i.e. <https://www.bigshareonline.com>) at least two Working Days prior to the Issue Closing Date, to enable the credit of their Rights Entitlement in their respective demat account at least one day before the Issue Closing Date. They may also communicate with the Registrar with the help of the helpline number (+91 22 6263 8200/22) and their email address ([rightsissue@bigshareonline.com](mailto:rightsissue@bigshareonline.com)).

Prior to the Issue Opening Date, our Company shall credit the Rights Entitlements to (i) the demat accounts of the Resident Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat escrow account (named, "YUG DECOR LIMITED - Right Issue Escrow Entitlement Demat Account") ("Demat Escrow Account") opened by our Company, and would credit Rights Entitlements on the basis of the Equity Shares: (a) held by Eligible Equity Shareholders which are held in physical form as on Record Date; or (b) which are held in the account of the Investor Education and Protection Fund ("IEPF") authority; or (c) of the Eligible Equity Shareholder whose demat accounts are frozen or where the Equity Shares are lying in the unclaimed suspense account/ unaccounted/ 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 where Equity Shares have been kept in abeyance or where entitlement certificate has been issued or where instruction has been issued for stopping issue or transfer or where letter of confirmation lying in escrow account; or (d) where credit of the Rights Entitlements have returned/reversed/failed for any reason; or (e) where ownership is currently under dispute, including any court or regulatory proceedings or where legal notices have been issued, if any; or (f) such other cases where our Company is unable to credit Rights Entitlements for any other reasons.

In accordance with the SEBI ICDR Master Circular, the Resident Eligible Equity Shareholders, who hold equity shares in physical form 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.

**Facility for Application in the Issue**

In accordance with Regulation 76 of the SEBI ICDR Regulations, SEBI ICDR Master Circular and ASBA Circulars, all Eligible Equity Shareholders desiring to make an Application in the Issue are mandatorily required to use the ASBA process. Eligible Equity Shareholders should carefully read the provisions applicable to such Applications before making their Application through ASBA. For details, see "Procedure for Application through the ASBA Process" in the chapter "Terms of the Issue" beginning on page 86 of the Letter of Offer. For details of procedure for application by the resident Eligible Equity Shareholder holding Equity Shares in physical form as on Record Date i.e. December 23, 2025, see "Procedure for Application by Resident Eligible Equity Shareholders holding Equity Shares in physical form" beginning on page 105 of the Letter of Offer.

**Procedure for Application through ASBA Process**

An investor, wishing to participate in the Issue through the ASBA facility, is required to have an ASBA enabled bank account with SCBS, prior to making the Application. Investors desiring to make an Application in the Issue through ASBA process, may submit the Application Form in physical mode to the Designated Branches of the SCBS or online/ electronic Application through the website of the SCBS (if made available by such SCBS) for authorizing such SCBS 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 SCBS, 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 SCBSs for the ASBA process, please refer to [www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFPIs=yes&intmid=34](http://www.sebi.gov.in/sebiweb/other/OtherAction.do?doRecognisedFPIs=yes&intmid=34). Please note that subject to SCBSs complying with the requirements of the SEBI circular bearing reference number CIR/CFD/DIL/13/2012 dated September 25, 2012, within the period specified therein, Applications may be submitted at the Designated Branches of the SCBSs. Further, in terms of the SEBI circular bearing reference number CIR/CFD/DIL/12/013 dated January 2, 2013, it is clarified that for making Applications by SCBSs on their own account using ASBA facility, each such SCBS should have a separate account in its own name with any other SEBI registered SCBS (Such account shall be used solely for the purpose of making an Application in the Issue and clear demarcated funds should be available in such account for such an Application).

**Application by Eligible Equity Shareholders holding Equity Shares in physical form:** Please note that 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 dematerialised 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 the Issue are advised to furnish the details of their demat account to the Registrar or our Company, in the manner provided on the website of the Registrar to the Issue at [www.bigshareonline.com](https://www.bigshareonline.com) at least two 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. They may also communicate with the Registrar on their helpline number (+91 22 6263 8200/22) and their email address [rightsissue@bigshareonline.com](mailto:rightsissue@bigshareonline.com) or [rightsissue@bigshareonline.com](mailto:rightsissue@bigshareonline.com) if they do not furnish the details of their demat account to the Registrar later than two Working Days prior to the Issue Closing Date, shall lapse. Such resident Eligible Equity Shareholders must check the procedure for Application in "Procedure for Application by Resident Eligible Equity Shareholders holding Equity Shares in physical form" beginning on page 105 of the Letter of Offer.

**IN ACCORDANCE WITH THE SEBI ICDR MASTER CIRCULAR, THE ELIGIBLE EQUITY SHAREHOLDERS, WHO HOLD EQUITY SHARES IN PHYSICAL FORM AS ON RECORD DATE AND WHO HAVE NOT FURNISHED THE DETAILS OF THEIR DEMAT ACCOUNT 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.**

**ALLOTMENT OF THE RIGHTS EQUITY SHARES IN DEMATERIALIZED FORM ONLY:** Eligible Equity Shareholders may please note that the Rights Equity Shares applied for in the 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 and/ or DP/Client ID through which Rights Issue Bid / Application has been made having the same order of holding and PAN.

**DISPATCH OF THE LETTER OF OFFER ("LOF") AND COMPOSITE APPLICATION FORM ("CAF") AND RIGHTS ENTITLEMENT LETTER ("REL"): The dispatch of the LOF and REL's along with CAF for the Issue was completed on or before Friday, December 26, 2025 by the Registrar to the Issue to all the Eligible Equity Shareholders of the Company, whose name appeared in the Register of Members / Beneficial Owners of the Company as on Record Date i.e. Tuesday, December 23, 2025, in the electronic form through email on Wednesday, December 24, 2025 to the Eligible Equity Shareholders who have registered their email ids and physically through Speed Post / Registered Post on or before Friday, December 26, 2025, to the Eligible Equity Shareholders who have not registered their email ids with the Company or with the Registrar to the Issue.**

Eligible Equity Shareholders can access the Letter of Offer and the Application Form (provided that the Eligible Equity Shareholder is eligible to subscribe for the Right Equity Shares under applicable securities laws) on the websites of: Our Company at [www.yugdecor.com](http://www.yugdecor.com), Registrar to the Issue at [www.bigshareonline.com](http://www.bigshareonline.com), BSE Limited at [www.bseindia.com](http://www.bseindia.com). Eligible Equity Shareholders can obtain the details of their respective Rights Entitlements from the website of the Registrar to the Issue at [www.bigshareonline.com](http://www.bigshareonline.com) by entering their DP-ID, Client-ID or Folio Number (in case of Eligible Equity Shareholders holding Equity Shares in physical form) and PAN.

**CREDIT OF RIGHTS ENTITLEMENTS IN DEMAT ACCOUNTS OF ELIGIBLE EQUITY SHAREHOLDERS:** Pursuant to provision of the SEBI ICDR Regulations, SEBI ICDR Master Circular and in terms of the Letter of Offer, the Rights Entitlement of the Eligible Equity Shareholders will be credited in their respective demat account and shall be admitted for trading on the Stock Exchanges under ISIN INE796W20277 subject to requisite approvals. 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 (i) the demat accounts of the Eligible Equity Shareholders holding the Equity Shares in dematerialised form; and (ii) a demat escrow account (named, "YUG DECOR LIMITED - Right Issue Escrow Entitlement Demat Account") ("Demat Escrow Account") opened by our Company, for the Eligible Equity Shareholders which would comprise Rights Entitlements relating to (a) Equity Shares held in the account of the IEPF 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.

Our Company shall credit the Rights Entitlements to the Demat Escrow Account on the basis of information available with our Company and to serve the interests of the Resident Eligible Equity Shareholders to provide them with a reasonable opportunity to participate in the Issue. The credit of the Rights Entitlements to the Demat Escrow Account by our Company does not create any right in favour of the relevant Eligible Equity Shareholders for transfer of Rights Entitlement to their demat account or to receive any Equity Shares in the Issue.

**APPLICATION ON PLAIN PAPER UNDER ASBA PROCESS:** An Eligible Equity Shareholder who is eligible to apply under the ASBA process and who has neither received the Application Form nor is in a position to obtain the Application Form either from our Company, Registrar to the Issue, or from the website of the Registrar, may make an Application to subscribe to the Issue on plain paper through ASBA process, may only such plain paper applications which provide all the details required in terms of Regulation 78 of SEBI ICDR Regulations shall be accepted by SCBSs. An Eligible Equity Shareholder shall submit the plain paper application to the Designated Branch of the SCBS for authorizing such SCBS to block an amount equivalent to the amount payable on the application in the said bank account maintained with the same SCBS. Applications on plain paper will not be accepted from any address outside India.

Please note that 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. 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 bank, must reach the office of the Designated Branch of the SCBS before the Issue Closing Date and should contain the following particulars:

- Name of our Company, being Yug Decor 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 Number/DP and Client ID No.;
- Number of Rights Equity Shares held as on Record Date;
- Allotment option (by dematerialised form);
- Number of Rights Equity Shares entitled to;
- Number of Rights Equity Shares applied for within the Rights Entitlements;
- Number of Additional Rights Equity Shares applied for, if any;
- Total number of Rights Equity Shares applied for;
- The Issue Price is 10.00 per Rights Equity Share;
- Details of the ASBA Account such as the account number, name, address and branch of the relevant SCBS;
- In case of NR Eligible Equity Shareholders making an application with an Indian address, details of the NRE/FN/NRO Account such as the account number, name, address and branch of the SCBS with which the account is maintained;
- 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 the Issue. Documentary evidence for exemption to be provided by the Applicants;
- Authorisation to the Designated Branch of the SCBS to block an amount equivalent to the Application Money in the ASBA Account;
- 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 SCBS);

**PURCHASER REPRESENTATIONS AND TRANSFER RESTRICTIONS**

Any person who acquires Rights Entitlements and/or Rights Equity Shares, by its acceptance of the Letter of Offer or of the Rights Entitlements or Rights Equity Shares, will be deemed to have declared, represented, warranted and agreed with our Company and the Lead Manager as follows:

It will comply with all laws, regulations and restrictions (including the transfer restrictions contained herein) which may be applicable in any jurisdiction and it has obtained or will obtain any consent, approval or authorization required for it to purchase and accept delivery of Rights Entitlements and/or Rights Equity Shares, and it acknowledges and agrees that none of us or the Lead Manager and its respective affiliates shall have any responsibility in this regard; It certifies that it is, (a) at the time the Rights Entitlements and/or Rights Equity Shares are purchased will be, (a) the beneficial owner of such Rights Entitlements and/or Rights Equity Shares, it is located outside the United States, Canada, the People's Republic of China, South Africa and Australia, and it has not purchased the Rights Entitlements and/or Rights Equity Shares for the account or benefit of any person in the United States, Canada, the People's Republic of China, South Africa and Australia, or entered into any arrangement for the transfer of Rights Entitlements and/or Rights Equity Shares or an economic interest therein to any person in the United States, Canada, the People's Republic of China, South Africa and Australia; and (ii) such customer has not purchased the Rights Entitlements and/or Rights Equity Shares for the account or benefit of any person in the United States, Canada, the People's Republic of China, South Africa and Australia, or entered into any arrangement for the transfer of the Rights Entitlements and/or Rights Equity Shares or an economic interest therein to any person in the United States, Canada, the People's Republic of China, South Africa and Australia;

It is not an affiliate of our Company or a person acting on behalf of an affiliate; It agrees (or if it is a broker-dealer acting on behalf of a customer, its customer has confirmed to it that such customer agrees) that neither it, nor any of its affiliates, nor any person acting on its behalf, are purchasing the Rights Entitlements and/or Rights Equity Shares as a result of any "directed selling efforts" (as defined in Regulation S under the Securities Act); It will base its investment decision on a copy of the Letter of Offer. It acknowledges that neither the Company nor any of its affiliates nor any other person or any of its respective affiliates has or will make any representations, express or implied, to or with respect to the Company, the Issue, the Rights Entitlements and/or Rights Equity Shares, the accuracy, completeness or adequacy of any financial or other information concerning the Company, the Issue or the Rights Entitlements and/or Rights Equity Shares, other than (in the case of the Company only) the information contained in the Letter of Offer, as it may be supplemented; It is a sophisticated investor and has such knowledge and experience in financial, business and investments as to be capable of evaluating the merits and risks of the investment in the Rights Entitlements and/or Rights Equity Shares. It is experienced in investing in private placement transactions of securities of companies in similar jurisdictions. It and any accounts for it is subscribing to the Rights Entitlements and/or Rights Equity Shares for (i) each sale to bear the economic risk of the investment in the Rights Entitlements and/or Rights Equity Shares, (ii) Company or any of its respective shareholders, directors, officers, employees, counsels, advisors, representatives, agents or affiliates for all or part of any such loss or losses that may be suffered, (iii) are able to sustain a complete loss on the investment in the Rights Equity Shares, and (iv) have no reason to anticipate any change in its or their circumstances, financial or otherwise, which may cause or require any sale or distribution by it or them of all or any part of the Rights Entitlements and/or Rights Equity Shares. It acknowledges that an investment in the Rights Entitlements and/or Rights Equity Shares involves a high degree of risk and that the Rights Entitlements and/or Rights Equity Shares are, therefore, a speculative investment. It is seeking to invest in the Rights Entitlements and/or Rights Equity Shares in this Issue for its own investment and not with a view to distribution. It will notify any transferee to whom it subsequently offers, sells, renounces, pledges or otherwise transfers and the executing broker and any other agent involved in any resale of the Rights Entitlements and/or Rights Equity Shares of the foregoing restrictions applicable to the Rights Entitlements and/or Rights Equity Shares and instruct such transferee, broker or agent to abide by such restrictions. It acknowledges that our Company will not recognize any offer, sale, renunciation, pledge or other transfer of such Rights Entitlements and/or Rights Equity Shares made other than in compliance with the above-stated restrictions; and It acknowledges that our Company, its respective affiliates and others will rely upon the truth and accuracy of the foregoing acknowledgements, representations and agreements and agree that, if any of such acknowledgements, representations and agreements deemed to have been made by virtue of its acquisition of Rights Entitlements and the Rights Equity Shares are no longer accurate, it will promptly notify our Company, and if it is acquiring any of such Rights Entitlements and/or Rights Equity Shares as a fiduciary or agent for one or more accounts, it represents that it has sole investment discretion with respect to each such account and that it has full power to make the foregoing acknowledgements, representations and agreements on behalf of such account. In cases where Multiple Application Forms are submitted for Applications pertaining to Rights Entitlements credited to the same demat account or in demat escrow account, as applicable, including cases where an Investor submits Application Forms along with a plain paper Application, such Applications shall be liable to be rejected. 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 form will be available on the website of the Registrar at [www.bigshareonline.com](http://www.bigshareonline.com). Our Company, and the Registrar shall not be responsible if the Applications are not updated by the SCBS or funds are not blocked in the Investors' ASBA Accounts on or before the Issue Closing Date.

**In case an Investor makes an Application through both CAF as well as on plain paper, the Application is liable to be rejected.**

**LAST DATE FOR APPLICATION:** The last date for submission of the duly filled in the Application Form or a plain paper Application is January 23rd, 2026, i.e. issue Closing Date. Our Board or any committee 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 a SCBS, uploaded with the Stock Exchange and the Application Money is not blocked with the SCBS, on or before the Issue Closing Date or such date as may be extended by our Board or Right Issue Committee, the invitation to offer contained in the Letter of Offer shall be deemed to have been declined and our Board or Right Issue Committee shall be at liberty to dispose of the Equity Shares hereby offered, as set out in "Basis of Allotment" on page 113. Please note that on the Issue Closing Date, Applications through ASBA process will be uploaded until 5.00 p.m. (Indian Standard Time) or such extended time as permitted by the Stock Exchanges.

**APPLICANTS MAY PLEASE NOTE THAT THE RIGHTS EQUITY SHARES CAN BE TRADED ON THE STOCK EXCHANGE ONLY IN DEMATERIALIZED FORM.**

**PROCEDURE FOR RENUNCIATION OF RIGHTS ENTITLEMENTS:** The Eligible Equity Shareholders may renounce the Rights Entitlements, credited to their respective demat accounts, either in full or (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. The trades through On Market Renunciation and Off Market Renunciation will be settled by transferring the Rights Entitlements through the depository mechanism.

In accordance with the SE