

December 2, 2025

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai-400001.

To,  
National Stock Exchange of India Limited  
Exchange Plaza, 5<sup>th</sup> floor, Plot no. C/1,  
G Block, Bandra Kurla Complex, Mumbai-400051.

**Sub: Disclosure under Regulation 10(6) of Securities Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 (“SEBI SAST Regulations”).**

Dear Sir/Ma’am,

Pursuant to Regulation 10(6) of the SEBI SAST Regulations, I, Umesh Kumar Sahay, together with Mr. Abhishek Narbaria and Persons Acting in Concert (PACs), hereby submit the disclosure Under Regulation 10(1)(d)(ii) of SEBI SAST Regulations in respect of the exempt acquisition of shares arising pursuant to the Scheme of Amalgamation between Whitehills Interior Limited (Transferor Company) and EFC (I) Limited (Transferee Company) along with their respective shareholders and creditors (the “Scheme”).

The Scheme was sanctioned by the Hon’ble National Company Law Tribunal, Mumbai Bench, vide Order dated November 12, 2025, and became effective on November 28, 2025.

Accordingly, the disclosure under Regulation 10(6) is enclosed herewith for your records.

You are requested to kindly take the same on record.

Thanking You,

Umesh Kumar Sahay

Encl.: As Above.

**Disclosures under Regulation 10(6) of Securities Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 ("SEBI SAST Regulations") – Report to Stock Exchanges in respect of any acquisition made in reliance upon exemption provided for in Regulation 10 of SEBI SAST Regulations.**

1.	Name of the Target Company (TC)	EFC (I) Limited
2.	Name of the acquirer(s)	<ol style="list-style-type: none"> <li>1. Umesh Kumar Sahay</li> <li>2. Abhishek Narbaria</li> </ol> <p><b>Persons Acting in Concert (PAC)</b></p> <ol style="list-style-type: none"> <li>3. Amit Narbaria</li> <li>4. Aditi Umesh Sahai</li> <li>5. Ganga Sahai</li> <li>6. Lakhan Lal Narbaria</li> <li>7. Pushpa Sahai</li> <li>8. Akalpita Surendra Bedkihal</li> </ol>
3.	Name of the stock exchange where shares of the TC are listed	<ul style="list-style-type: none"> <li>• BSE Limited ("BSE")</li> <li>• National Stock Exchange of India Limited ("NSE")</li> </ul>
4.	Details of the transaction including rationale, if any, for the transfer/ acquisition of shares.	<p>The shares have been allotted pursuant to a Scheme of Amalgamation (Merger by Absorption) between Whitehills Interior Limited ("Transferor Company") and EFC (I) Limited ("Transferee Company"), along with their respective shareholders and creditors (the "Scheme"), sanctioned by the Hon'ble National Company Law Tribunal, Mumbai Bench, by its Order dated 12 November 2025, which became effective on 28 November, 2025.</p> <p>In accordance with the Scheme, and without any further application, act, or deed, the Transferee Company has issued and allotted 3,77,29,230 (Three Crore Seventy-Seven Lakh Twenty-Nine Thousand Two Hundred Thirty) equity shares of INR 2 each to the Acquirers and Person Acting in Concert.</p>
5.	Relevant regulation under which the acquirer is exempted from making open offer.	The acquirers are exempted from making open offer as per Regulation 10(1)(d)(ii) of SEBI SAST Regulations.
6.	Whether disclosure of proposed acquisition was required to be made under regulation 10 (5) and if so, <ol style="list-style-type: none"> <li>- whether disclosure was made and whether it was made within the timeline specified under the regulations.</li> <li>- date of filing with the stock exchange.</li> </ol>	Not Applicable

7.	Details of acquisition		Disclosures required to be made under regulation 10(5)		Whether the disclosures under regulation 10(5) are actually made	
	a.	Name of the transferor / seller	Not Applicable			
	b.	Date of acquisition				
	c.	Number of shares/ voting rights in respect of the acquisitions from each person mentioned in 7(a) above				
	d.	Total shares proposed to be acquired / actually acquired as a % of diluted share capital of TC				
	e.	Price at which shares are proposed to be acquired / actually acquired				
8.	Shareholding details		Pre-Transaction as on 30 <sup>th</sup> September 2025		Post-Transaction	
			No. of shares held	% w.r.t total share capital of TC	No. of shares held	% w.r.t total share capital of TC
	a	Each Acquirer / Transferee(*)				
		Umesh Kumar Sahay	2,31,53,250	23.26	5,31,83,250	38.74
		Abhishek Narbaria	2,04,81,345	20.57	2,81,78,265	20.53
		Amit Narbaria	800	0.00	1,570	0.00
		Aditi Umesh Sahai	16,00,800	1.61	16,01,570	1.17
		Ganga Sahai	800	0.00	800	0.00
		Lakhan Lal Narbaria	800	0.00	800	0.00
		Pushpa Sahai	800	0.00	800	0.00
		Akalpita Surendra Bedkihal	0	0.00	770	0.00
		<b>Total</b>	<b>4,52,38,595</b>	<b>45.44</b>	<b>8,29,67,825</b>	<b>60.44</b>
	b	Each Seller / Transferor	Not Applicable			

Signature

Name: Umesh Kumar Sahay

Note:

- (\*) Shareholding of each entity shall be shown separately and then collectively in a group.
- The above disclosure shall be signed by the acquirer mentioning date & place. In case, there is more than one acquirer, the report shall be signed either by all the persons or by a person duly authorized to do so on behalf of all the acquirers.

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