



SANDHYA SPINNING MILL LIMITED

(CIN : U17111TN1994PLC027037)

Registered Office : No. 47, P.S.K. Nagar,
Rajapalayam 626108. Phone No. 04563-235009

e-Mail ID : sandhya@ramcotex.com

Website:www.sandhyaspinningmill.co.in

LETTER OF OFFER

FOR PRIVATE CIRCULATION TO THE ELIGIBLE EQUITY SHARE HOLDERS OF SANDHYA SPINNING MILL LIMITED

Rights Issue of 50,18,181 Equity Shares of Rs.10/- (Rupees Ten Only) each at par value of Rs.10/- (Rupees Ten Only) per share (the "Equity Shares") for cash aggregating Rs. 5,01,81,810/- (Rupees Five Crore One Lakh Eighty-One Thousand and Eight Hundred and Ten Only) to the eligible Equity Shareholders of the Company on Rights Basis, in the ratio of 4 (Four) Fully Paid up Rights equity shares for every 22 (Twenty-two) fully paid up Equity Share held as on the Record Date, 29-09-2023, pursuant to the resolution passed in the Board Meeting held on 12-08-2023.

ISSUER'S ABSOLUTE RESPONSIBILITY

The Company, having made all reasonable inquiries, accepts responsibility for and confirm that this Letter of Offer contains all information with regard to the Company and the issue, which is material in the context of the issue, that the information contained in this Letter of Offer is true and correct in all materials aspects and is not misleading in any material respect, that the opinion and intentions expressed herein are honestly held and that there are no other facts, the omission of which this Letter of Offer as a whole, or any such information or the expression of any such opinions or intentions, misleading in any material respect.

TERMS OF ISSUE

The equity shares now being issued, are subject to the terms and conditions of this Letter of Offer, the enclosed Application Form, the Memorandum & Articles of Association of the Company, the provisions of the Companies Act, 2013, guidelines, notifications and regulations for issue of capital issued by Government of India and / or other Statutory authorities and bodies from time to time and conditions to be incorporated in any other legislative enactments and rules as may be applicable and introduced from time to time.

HOW TO APPLY

Application should be made only on the enclosed Application Form (AF) provided by the Company. The enclosed AF(s) should be completed in all respects, as explained in this Letter of Offer.

OBJECTS OF THE ISSUE

The Object of this Rights Issue is to meet out the working capital requirements of the Company by infusing additional equity capital. The debt level of the Company as on 31-07-2023 is Rs.311.45 Crores. Out of this, Term Loan was Rs. 51.37 Crores, Corporate Loan was Rs. 43.63 Crores, GECL Loans was Rs. 29.76 Crores, Working Capital Loan was Rs. 177.19 Crores and other loan was Rs. 9.50 Crores.

The proceeds from the Rights Issue will be deposited in the Current Account of the Company till the actual repayment of corporate loan on particulars due dates to reduce the Interest cost of the Company.

ISSUE SCHEDULE

Record Date	29-09-2023
Issue Opens on	05-10-2023
Issue Closes on	19-10-2023



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Dear Shareholder,

You are hereby informed that the Board of Directors of your Company has decided to increase the Issued, Subscribed and Paid up Share Capital of the Company by issue of 50,18,181 Equity Shares of Rs.10/- (Rupees Ten Only) each, at par value of Rs.10/- (Rupees Ten only) each. On the proposed issue being Subscribed to in full, the Paid-up Share Capital of the Company will stand increased from 2,76,00,000 Equity Shares of Rs. 10/- each, fully paid-up, amounting to Rs.27,60,00,000/- (Rupees Twenty-Seven Crore Sixty Lakh Only) to 3,26,18,181 Equity Shares of Rs.10/- each fully paid-up, amounting to Rs. 32,61,81,810/- (Rupees Thirty-two Crore Sixty One Lakh Eighty One Thousand Eight Hundred and Ten Only). The issue shall be on rights basis to the existing Equity Shareholders in the ratio of 4 (Four) Fully Paid up Rights equity share for every 22 (Twenty-two) fully paid up Equity Shares held by them as on the Record Date 29-09-2023 and on the conditions as laid down hereunder. The offer shall be open for subscription from 05-10-2023 to 19-10-2023.

As a Shareholder on the aforesaid record date, we are pleased to inform you that you are entitled to the "Right Shares Offer" as per the details as mentioned in the enclosed application form.

The unsubscribed equity shares, remaining if any, will be offered to the other Shareholders of the Company at the sole discretion of the Board of Directors / Rights Issue Committee in accordance with provisions of the Companies Act, 2013 and Rules made there under.

Thanking you,

For Sandhya Spinning Mill Limited

P.R. Venketrama Raja

Chairman

Place : Rajapalayam

Date : 12-08-2023

IMPORTANT

1. IMPORTANT INFORMATION

- (i) This document is an important document meant only for the Shareholders of the Company and is not for Public Circulation. It is intended for use of the addressee only. If any other person other than the addressee receives this, he may kindly return the document to the registered office of the Company.
- (ii) This offer is made to the equity shareholders of the Company whose names appear on the Register of Members of the Company on September 29, 2023.
- (iii) In view of the specific provisions contained in Rule 9A(3) of the Companies (Prospectus and Allotment of Securities) Rules, 2014, **Equity Shareholders holding their shares in Physical Form and who intend to subscribe to this rights-issue shall first dematerialize their physical shares and then make the subscription. Any subscription made when the shares are still in physical form will not be considered as valid.**
- Equity Shareholders holding their shares in Physical Form and who intend to renounce the rights in respect of the shares offered through this rights issue may renounce the shares to other person who is having demat account with CDSL only.**
- (iv) Please read this Offer Document and the instructions carefully before making application in response to this offer.
- (v) The enclosed Application Form is an integral part of this Offer Document and must be carefully followed. Please note that applications not conforming to the instructions contained herein are liable to be rejected.
- (vi) All enquiries/communications and clarifications in connection with this Letter of Offer should be addressed to the Company quoting Registered Folio Number / DP ID-Client ID Number and the name of the first shareholder as mentioned in the Application Form.

2. DISCLAIMER IN RESPECT OF JURISDICTION:

This Offer is been made to the existing Shareholders of the Company, whose name appear on the Register of Members of the Company as on 29th September, 2023. Any dispute arising out of this Offer will be subject to the jurisdiction of appropriate Court(s) in Srivilliputtur only.

The details of the Company and the Offer are given hereunder for the convenience of the shareholders.

1. GENERAL INFORMATION:

Name of the Company: M/s. Sandhya Spinning Mill Limited

Registered Office:

Registered Office: No.47, P.S.K. Nagar, Rajapalayam 626108. Tamil Nadu.

2. DATES RELATING TO THE OFFER

Offer opens on: Thursday, October, 05, 2023

Offer closes on: Thursday, October, 19, 2023

3. PRESENT OFFER

Rights Issue of 50,18,181 Equity Shares of Rs.10/- (Rupees Ten Only) each at a par value of Rs.10/- (Rupees Ten Only) per share (the "Equity Shares") for cash aggregating Rs. 5,01,81,810/- (Rupees Five Crore One Lakh Eighty One Thousand Eight Hundred and Ten Only) to the eligible Equity Shareholders of the Company on Rights Basis, in the ratio of 4 (Four) Fully Paid up Rights equity share for every 22 (Twenty-two) fully paid up Equity Shares.

Fractional entitlements are to be ignored. If the shareholding of any the Eligible Equity Shareholders is less than 22 (Twenty-two) Equity Shares or is not in multiple of 22 (Twenty-two) Equity Shares, the fractional entitlement of such Eligible Equity Shareholders shall be ignored by rounding down of their Rights Entitlements.

Further, the Eligible Equity Shareholders holding less than 22 (Twenty-two) Equity Shares shall have 'zero' entitlement for the Rights Equity Shares.

Further, unsubscribed portion of the above rights issue, if any or any fraction there of shall be disposed of as per discretion of the Board of Directors / Rights Issue Committee of the Company as may be deemed fit in the best interest of the Company and the Shareholders.

4. TERMS OF PRESENT OFFER

i) Authority for the present offer and basis of offer:

The offer has been approved by the Board in its meeting held on August 12, 2023.

ii) Issue of shares in Dematerialized Mode:

The Company has already entered into agreement with Central Depository Services (India) Limited and Cameo Corporate Services Limited for providing Electronic Connectivity.

Applicants can seek allotment in dematerialized mode only. Application from any applicant without relevant details of his/her depository account are liable to be rejected.

a. An Applicant applying for Equity Shares must have beneficiary account with CDSL prior to making application.

- b. The Applicant must necessarily fill in the details (including beneficiary account number and Depository Participant's Identification Number) appearing in the Application Form.
- c. Equity shares allotted to the Applicant will be credited in electronic form directly to the beneficiary account (with Depository Participant) of the Applicant.
- d. Names in the Application form should be identical to those appearing in the account details in the Depository. In case of joint holders, the names should necessarily be in the same sequence as they appear in the Depository account of the Applicant (s).
- e. If incomplete/incorrect details are given under the heading 'Depository Account Details' in the Application Form, it is liable to be rejected.
- f. The Applicant is responsible for the correctness of his/ her demographic details given in the Application form vis-à-vis those with his/ her Depository Participant.
- g. The Applicants are advised to instruct their Depository Participants to accept the Equity Shares that may be allocated to them, pursuant to the issue.

iii) Offer Entitlement

As your name appears on the Register of Members of the Company as on 29th September, 2023 you are entitled to this Offer on the basis mentioned above. The number of equity shares to which you are entitled as a Shareholder of the Company is shown in the Application Form.

iv) Terms of Offer

The equity shares now offered are subject to the terms of this Offer Document, Application Form, Memorandum and Articles of Association of the Company (hereinafter referred to as The Articles"), the relevant provisions of the Companies Act, 2013 as amended from time to time and such terms and conditions as may be incorporated in any deed or document executed by the Company regarding the Offer.

v) Acceptance of Offer

You may accept the offer and apply for the equity shares hereby offered to you wholly or in part and submit the application form to the Company at its registered office as mentioned in the Application Form before the close of business hours on **Thursday, 19th October, 2023** along with the share subscription money.

vi) Renunciation

As per the provisions of Section 62 (1) (a) (ii) of the Companies Act, 2013, you have a right to renounce your entitlement of the equity shares in part or full in favour of one or more person(s) as per your discretion. The said renunciation is subject to the relevant regulations, guidelines, circular or any other law as may be applicable and approval of any regulatory authority, if required.

vii) How to apply

You may apply for the equity shares offered wholly or in part or for such additional equity shares as may be desired by you, by filling in the enclosed Application Form and submit the same along-with the application money at the registered office of the Company on or before the closure of the offer period. The Application Form should be complete in all respects. All applications should be made on the printed Application Form provided by the Company on blank paper in case of non-receipt of Application Form.

viii) Mode of payment and Other Conditions

Payment(s) must be made by cheque / demand draft drawn on any bank (including co-operative bank) or by bank transfer.

The Cheque / Draft should be drawn in favour of **"Sandhya Spinning Mill Limited Rights Issue 2023-24"** and should be crossed A/C Payee. The bank charges of the demand draft shall be borne by the applicant. Applicants may, if they so desire, may forward, the subscription money by e-transfer or through Real Time Gross Settlement (RTGS) system to the Bank account of the Company as detailed below:

Beneficiary Name : **Sandhya Spinning Mill Limited - Rights Issue 2023-24**

IFSC Code : **IBKL0000388**

MICR Code : **625259003**

Bank Account No. : **0388103000003223**

Bank : **IDBI Bank Ltd.,**

Branch : Specialized Corporate Branch,
Viruman Centre, 1st Floor, 19/1, Pandiarajapuram Main
Road, Bye-Pass Road, Madurai – 625016.

ix- a) Non receipt of Application Form

In case if original Application Form is not received, or is misplaced by the shareholder, the Company will, on the request of the Shareholder, issue a duplicate Application Form. The applicant Shareholder should furnish the DP ID and Client ID and his/her full name and address to the Company. It may be noted that those who are making the application in duplicate form shall not utilize the original Application Form, even if it is received / found subsequently. In case the original and duplicate Application Form is lodged for subscription, allotment will be made on the basis of the duplicate Application Form and the original Application Form will be ignored.

b) Last date for submission of Application Form along with share subscription money

The last date for receipt of Application Form by the Company is Thursday, 19th October, 2023. If the relevant Application Form is not received on the aforesaid last date, the offer contained in this Offer Document shall be deemed to have been declined and the Board of Directors / Rights Issue Committee shall be at liberty to dispose of such equity shares on such terms and conditions as it may deem appropriate.

c) Incomplete application

Application Forms, which are not complete or are not accompanied with the full payment, are liable to be rejected.

d) Basis of Allotment

In the event of the offer being oversubscribed, the basis of allotment will be made within the overall size of the offer, as stated in the Offer Document and the Committee will proceed to allot the equity shares.

Allotment will be made in the following manner:

- a) Full allotment to those eligible Shareholders who have applied for their rights entitlement either in full or in part and also to the renounee(s), who has/have applied for the equity shares renounced in their favour, in full or in part, as adjusted for fractional entitlement.
- b) Allotment to eligible Shareholders who having applied for the equity shares in full to the extent of their rights entitlement and have also applied for additional equity shares, shall be made as far as possible on an equitable basis having due regard to the number of equity shares held by them on the record date, provided there is an under subscribed portion after making allotment in (a) above.
- c) The Rights Equity Shares are being offered on a rights basis to existing Eligible Equity Shareholders in the ratio of 4 (Four) Rights Equity Shares for every 22 (Twenty-two) Equity Shares held as on the Record Date.
- d) Allotment to the renounees, who having applied for the equity shares renounced in their favour and also applied for additional equity shares, provided there is an under subscribed portion after making full allotment specified in (a) and (b) above. The allotment of such additional equity Shares may be made on a proportionate basis.

The decision of the Board of Directors / Rights Issue Committee in this regard shall be final and binding.

e) Disposal of applications and application money

The Committee reserves its full, unqualified and absolute right to accept or reject any application in whole or in part and in either case without assigning any reason. In case an application is rejected in full, the whole of the application money received will be refunded and where an application is accepted in part the excess money will be refunded after adjusting the amount payable for the shares allotted. All refunds will be made within 60 days of the date of closing of the offer without any interest.

f) Ranking of equity shares

The equity shares offered and allotted through this Letter of Offer shall rank pari-passu with the existing equity shares in all respects including rights of voting, dividends, if any.

g) Rights of equity shareholders

The shareholders, to whom the equity shares are allotted, will be entitled to receive dividend, as and when declared, bonus and rights shares, as and when issued on the equity shares allotted. But these entitlements shall be subject to the provisions of the Act, the Articles, the terms of this Letter of Offer and other laws as may be applicable from time to time.

5. GENERAL

- (a) All applications should be submitted on the printed Application Form provided by the Company and should be complete in all respects.
- (b) Applications, which are not complete in all respects or are made otherwise than as herein provided will be rejected. Please read the instructions carefully.

- (c) ALL COMMUNICATIONS IN CONNECTION WITH YOUR APPLICATION FOR THE EQUITY SHARES SHOULD BE ADDRESSED TO THE COMPANY.
- (d) Application Form must be filled in ENGLISH and in BLOCK LETTERS and duly signed by the Shareholders. In case of joint holders, all joint holders must sign the relevant parts of the Application Form in the same order and as per the specimen signature recorded with the Company.
- (e) In case of joint applicants, refunds and all payments will be made to the person whose name appears first on the application form and all communications will be addressed to him/her. To prevent any fraudulent encashment of refund orders by third parties, the sole / first applicant must indicate savings / current account number and the name of the bank and its branch with whom such account is held in the space provided in the Application Form for the purpose so that refund orders are made with these details.
- (f) Any dispute or suit action or proceedings arising out of or in relation to this Letter of Offer or in respect of any matter or thing herein contained and claimed by either party against the other shall be instituted or adjudicated upon or decided solely by the Srivilliputtur Court where Registered Office of the Company is situated.
- (g) Decision of the Board of Directors / Right Issue Committee shall be final and binding.

6. Caution:

Attention of the applicant is specifically drawn to the provision of Section 38 of the Companies Act, 2013, which is reproduced below: Any person who -

- (a) Makes or abets making of an application in a fictitious name to a Company for acquiring, or subscribing for, its securities; or
- (b) Makes or abets making of multiple applications to a Company in different names or in different combinations of his name or surname for acquiring or subscribing for its securities; or
- (c) Otherwise induces directly or indirectly a Company to allot, or register any transfer of securities to him, or to any other person in a fictitious name, shall be liable for action under section 447.

Declaration

No statement made in this letter of offer contravenes any of the provisions of the Companies act, 2013 and the rules made thereunder. All legal requirements connected with the said issue have been duly complied with.

For Sandhya Spinning Mill Limited

P.R. Venketrama Raja

Chairman

Place : Rajapalayam

Date : 12-08-2023

Enclosures:

- 1.Share Application Form - Annexure A
- 2.Form of Renunciation - Annexure B
- 3.Application by Renouncee (s) - Annexure C
- 4.Form for Request for Split Application - Annexure D

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ANNEXURE – A**APPLICATION FORM FOR RIGHT ISSUE**

Date:12-08-2023

To
The Board of Directors
M/s. Sandhya Spinning Mill Limited
Rajapalayam
Shares

Form for Acceptance of Rights

Dear Sirs,

Date: _____

I/We, hereby apply for allotment to me / us of the Equity Shares on rights basis as stated below. The amount payable on application as shown below is remitted herewith. I / we hereby agree to accept the Equity Shares applied for or such lesser number of equity shares as may be allotted to me / us, subject to the terms of this Application Form and the Letter of offer. I / we undertake that I/ we will sign all such other documents and do all such other acts, if any, necessary on my / our part to enable me / us to be registered as the holder(s) of the Equity Shares that may be allotted to me / us. I / we hereby authorize you to place my / our name(s) on the Register of Members of the Company as the holder(s) of Equity Shares that may be so allotted to me / us and to register my / our address(es) as given below. I / we note that the Board of Directors / Right Issue Committee is entitled in their absolute discretion to accept or reject this application in whole or in part without assigning any reason whatsoever. I/ we hereby agree that the decision of Board of Directors / Right Issue Committee shall be final and binding. In the event, the amount paid by me / us is not correct, I /we understand that this application will be rejected.

1. Name and Contract Details of Applicant:

Folio No. / DPID & Client ID	
Name of Sole/First Applicant	

Name of Second Applicant	
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Address:				
Number of Equity Shares held on September 29, 2023 (Block I)	Number of Equity Shares offered (Block II)	Number of Equity Shares applied (Block III)	Number of additional Equity Shares applied (Block IV)	Total number of Equity Shares applied for (Block V) (Block III+IV)



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SHARES IN DEMATERIALIZED FORM. DEPOSITORY PARTICIPANT DETAILS									
Depository Name		Central Depository Services (India) Limited							
Depository Participant Name									
DP – ID									
Beneficiary Account Number									
Amount payable on application @ Rs.10/- per equity Share					Details of Nominee:				
					Name :				
					Address :				
					If Minor, Date of Birth _____				
					Name of the Guardian _____				
(Rs. in Figure)		(Rupees in words)			Cheque / Demand Draft				
					NO.: NEFT / RTGS				
					Dated				
					Bank Name				
					Branch				
					Account No				
					IFSC Code				
					UTR No				

Sole / First Applicant Name* (Mr/Mrs/Ms)								Occupation * (Tick) of First Applicant [√]	
Father's/Husband's Name*								1. Service	
PAN*								2. Business	
Phone Number*									
Address: *								3. Student	
		Status (Please Tick) [√]						4. House wife	
		Individual							
		Company						5. Professional	
		Others						6. Farmer	
								7. Others	

Account No., Name of Bank and Branch of Sole / First Applicant for refund, if any.

Type of Bank Account	A/c No.	Bank and Branch address and IFSC Code / MICR Code
SAVINGS / CURRENT A/c No. (For Residents) *		

* Fields are mandatory

Sole / First Applicant
Signature

Second Applicant



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ANNEXURE C

Application by renouncee(s) [to be filled in by renouncee(s) only]

To,
The Board of Directors,
M/s. Sandhya Spinning Mill Limited,
Rajapalayam.

1. In terms of letter of offer dated 12-08-2023 and pursuant to the form of renunciation signed by the above mentioned shareholder(s), I/We apply for allotment of below mentioned equity shares.
2. I/we also apply for below mentioned additional equity shares and agree to accept these shares as may be decided by the Board of Directors / Rights Issue Committee.
3. I/we agree to accept the "Equity Shares" allotted to me/us and to hold such shares upon the terms and conditions as laid down by the Board of Directors and subject to the provisions of the Companies Act, 2013, Memorandum & Articles of Association of the Company, and all the applicable laws, rules, and guidelines.
4. I/we authorize you to place my/our name(s) on the register of members.

1.	Name and address of the renouncee(s) along with Folio number, if any	
2.	Number of equity shares accepted	
3.	Number of additional equity shares applied by renouncee	
4.	Total Number of Shares applied for by renouncee	
5.	Bank Account Details of Renouncee(s)	Name :
		Bank Name :
		Bank Branch :
		Account No :
		IFSC Code :
		MICR Code :
6.	Amount payable with application	
7.	Payment/ Cheque/ DD/ RTGS/ NEFT details	
8.	Permanent Account Number (PAN)	

9.	Phone Number	
10.	Demat account details: i) Depository Name	Central Depository Services (India) Limited
	ii) Depository Participant Name	
	iii) DPID / Client ID (16 digit number)	

Signature of renouncee(s)

Applicant	Full Name	Signature	Address of the First / Sole applicant
Sole / First Applicant			
Second Joint Applicant			

Date :-



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ANNEXURE D

FORM FOR REQUEST FOR SPLIT APPLICATION FORM ("SAF")

**LAST DATE FOR RECEIVING REQUESTS FOR SPLIT
APPLICATION FORM IS THURSDAY, 12, OCTOBER, 2023**

Please note : REQUEST FOR SPLIT APPLICATION FORM WILL BE ENTERTAINED ONLY ONCE

To
The Board of Directors,
M/s. Sandhya Spinning Mill Limited,
Rajapalayam.
Dear Sirs,
Pursuant to the Letter of Offer dated August 12, 2023, Abridged Letter of Offer please
send me/us Split Application Forms as detailed below:

Name of the Share Holder: _____

DPID & Client ID:

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No. of Equity Shares Offered

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 (From Block II of 'ANNEXURE A' overleaf)

NUMBER OF SAFs (A)	NO. OF RIGHTS EQUITY SHARES DESIRED IN EACH SAF (B)	TOTAL NO. OF RIGHTS EQUITY SHARES (C) = (A) X (B)
	TOTAL	

*Total in column (C) in above table must agree with Block II of ANNEXURE A

[Signature (s) should be in the same order as per specimen recorded with the Company / Depository. In case of joint holders, all joint holders must sign in the same sequence as per specimen recorded with the Company / Depository].

Sole / First Applicant

Second Applicant

Note :

1. Request for SAFs will be entertained only, if it is made on this form.
2. Request for SAF will be entertained only once. SAFs cannot be re-split.
3. Only the person to whom the offer is made and not the renounce(s) shall be entitled to obtain SAF.
4. Request for Split of the Form should reach the Company on or before 12-10-2023.
5. In case of joint holders, if any of the joint holders are dead, please write the words DECEASED in the space provided for signing and attach a notarized copy of the death certificate along with the Application form.
6. Request for SAF should be made for a minimum of one Rights Equity Share or in multiples there of and one SAF for the balance Right Equity Shares, if any.