SECURITIES AND EXCHANGE BOARD OF INDIA
NORTHERN REGIONAL OFFICE,
NBCC COMPLEX, OFFICE TOWER-1,
8TH FLOOR, PLATE B, EAST KIDWAI NAGAR, NEW DELHI – 110023

CERTIFICATE No. 9317 of 2026

Certificate under section 28A of the Securities and Exchange Board of India Act, 1992 read with section 413 of the Income Tax Act, 2025

1. Manish Mishra (PAN: AMPPM6823L)
   F - 106, Kuber Residency, Science City,
   Bhadaj Circle, Near Science City, Bhadaj
   Vill, Bhadaj, Ahmedabad – 380060

2. Anshu Mishra (PAN: BMIPS3480H)
   F - 106, Kuber Residency, Science City,
   Bhadaj Circle, Near Science City, Bhadaj
   Vill, Bhadaj, Ahmedabad – 380060

3. Dipak Dwiwedi (PAN: ATDPD4055C)
   C/O Madhusudan Dwiwedi,
   Chilva Tal, 131A, Millennium
   City Ph-2, Gorakhpur, Uttar
   Pradesh – 273001

4. Vivek Chauhan (PAN: AHPPC9620A)
   House No. SE-227 Shastri Nagar,
   Ghaziabad — 201001

5. Ankur Sharma (PAN: BMIPS3640D)
   14A 36 Vasundhara D Blak A Bl Dist
   Ghaziabad, Uttar Pradesh-201001

6. Abhay Dwivedi (PAN: CWYPD8949K)
   S/O Madhusudan Dwiwedi,
   Village - Parshahi, Gopalganj,
   Maheshpur, Bihar — 841508

7. Neetu Dwivedi (PAN: CTTPD8770N)
   C/o Durgesh Kumar
   Upadhayay, Village Sonar,
   Balram, Balrampur, Uttar Pradesh – 271201

8. Pallavi (PAN: BRTPP3401M)
   House No C-289, Swam
   Jayantripuram, Govindpuram,
   Ghaziabad, Uttar Pradesh — 201013

9. Amrit Pal Singh (PAN: DTMPS0895B)
   S/o Jasbeer Kaur, H No 25/7, Lal Quarter,
   Ghaziabad, Uttar
   Pradesh - 201001



NOTICE OF DEMAND UNDER RULE 225(2) OF THE INCOME TAX RULES, 2026 READ WITH SECTION 28A OF THE SECURITIES AND EXCHANGE BOARD OF INDIA ACT, 1992

1. This is to certify that a sum of **Rs. 2,08,01,000/-** *(Rupees Two Crore Eight Lakh One Thousand Only)* along with further interest, all costs, charges and expenses incurred in respect of all the proceedings taken for recovery of the said sum as detailed below is due to SEBI from you:

Description of Dues	Amount (Rs.)
Penalty imposed jointly and severally by the Adjudicating Officer vide Order No. **Order/AK/RK/2026-27/32567-32589** dated **August 03, 2026** in the matter of **Decillion Finance Limited**.	2,00,00,000/-
Interest from August, 2026 to November, 2026 @ 1% p.m.	8,00,000/-
Recovery Cost	1,000/-
Total	**2,08,01,000/-**

2. You are hereby directed to pay the total amount as mentioned above within 15 (Fifteen) days of the receipt of this Notice **(DD shall be drawn in favour of the "SEBI Recovery Proceeds" Account payable at Mumbai (OR) EFT/NEFT/RTGS to Account No. SEBIRRDPEN9317 of ICICI Bank (IFS Code: ICIC0000106) (OR) online payment facility available on the "Recovery Payment" module on the website: https://siportal.sebi.gov.in (OR) payment link available on the following path: SEBI Website-->Enforcement-->Recovery Proceedings-->Pay Now)** failing which the Recovery Officer shall proceed to recover the amount due in accordance with the provisions of **section 28A of the Securities and Exchange Board of India Act, 1992 ("SEBI Act")** read with sections 411 to 419, 421 of the Income-tax Act, 2025 and Rule 225 of the Income-tax Rules, 2026 made thereunder.

3. In the event of non-payment of the dues as above, SEBI shall recover the money by one or more of the following modes, namely:-
   (a)attachment and sale of your movable property;
   (b)attachment of your bank accounts;
   (c)attachment and sale of your immovable property;
   (d)arrest and detention in prison;
   (e)appointing a receiver for the management of your movable and immovable properties.

4. Further, as per Explanation 1 to section 28A of the SEBI Act, any direct or indirect transfer of your property or monies held in bank accounts to your spouse or minor child or son's wife or son's minor child, otherwise than for adequate

consideration, on or after **August 03, 2026** shall be deemed to be your property or money for the purpose of recovery.

5. You are also advised to take note that upon service of this notice, you are not competent to mortgage, charge, lease or otherwise deal with any property belonging to you except with the permission of the Recovery Officer and any such transfer shall be deemed void as per rule 225(16) of the Income-tax Rules, 2026 read with section 28A of the SEBI Act.

6. Any confirmation of e-payment(s) made (in the format as given in table below) should be forwarded to "The Recovery Officer, Recovery Division , Securities and Exchange Board of India, NBCC Complex, Office Tower-1, 8th Floor, Plate B, East Kidwai Nagar, New Delhi - 110023" or sent by email to: recoverynro@sebi.gov.in, poonam@sebi.gov.in and rajank@sebi.gov.in

Case Name and Recovery Certificate Number :	
Name of Payer :	
Date of Payment:	
Amount Paid :	
Transaction No. :	
Bank Details (Bank Name, Branch Name, IFSC Code and Account No.) from which payment is made :	

Note: In the absence of confirmation of e-payment as per the above format, the credits made will not be accounted towards the dues.

7. In addition to the aforesaid dues, you will also be liable for further interest, all costs, charges and expenses incurred in respect of recovery proceedings against you.

Signed

Dated: November 05, 2026

Recovery Officer

राजन कुमार / Rajan Kumar
वसूली अधिकारी एवं उप महाप्रबंधक
Recovery Officer & Deputy General Manager
भारतीय प्रतिभूति और विनिमय बोर्ड
Securities and Exchange Board of India
उत्तरी प्रादेशिक कार्यालय / Northern Regional Office
नई दिल्ली / New Delhi

Copy to:

CDSL, NSDL, All Mutual Funds in India	With a request to provide the holding details of all defaulters immediately by return email and intimate to the Recovery Officer in case any sale or redemption request is received from the defaulters after the date of this Notice of Demand.