

October 25, 2024

To
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400 001
Scrip Code: 512008

Sub.: Results – Quarter and Half-year ended 30 September, 2024.

Dear Sir/Ma'am,

Pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we inform that the Board of Directors of the Company, at their meeting held on Thursday, the 24th day of October, 2024 has inter-alia approved the Unaudited Standalone and Consolidated Financial Results for quarter and half year ended 30 September, 2024. We have enclosed herewith a copy of the approved Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report issued by M/s Mehra Goel and Company, Statutory Auditors of the Company.

The meeting of Board of Directors commenced on Thursday, the 24th day of October, 2024 9:00 p.m. (IST) and concluded on Friday, the 25th day of October, 2024 1:40 a.m.

Kindly take the same on records.

Thanking You,
For EFC (I) Limited

Aman Gupta
Company Secretary

Encl.: As Above.

EFC (I) Limited

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 (as amended)

**Review report To,
The Board of Directors
EFC (I) Limited**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **EFC (I) Limited** ('the Company') for the quarter ended September 30, 2024 and the year to date results for the period April 01, 2024 to September 30, 2024, together with notes thereon (the "Statement"), being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended) (' Listing Regulations').
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim financial reporting" ("Ind As 34"), prescribed under section 133 of the Companies Act 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion



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R-3035, Reef Tower,
Cluster O,
Jumeriah Lake Tower,
Dubai, UAE.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For **Mehra Goel & Co.**
Chartered Accountants
Firm Registration No: 000517N


Roshan Daultani
Partner
Membership no: 137405
UDIN: 24137405BKDLRF3870
Place: Pune
Date: 24 October 2024



EFC (I) LIMITED

CIN: L74110PN1984PLC216407

Registered office: 6th Floor, V.B Capitol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007

Statement of Standalone financial results for the Quarter and Half year ended September 30,2024

Rs. in Lakhs (Unless stated otherwise)

Sr no	Particulars	Quarter Ended			Half year ended		Year Ended
		30-09-2024	30-6-2024	30-09-2023	30-09-2024	30-09-2023	31 March 2024
		Un Audited	Un Audited	Un Audited	Un Audited	Un Audited	Audited
	Income						
I	Revenue From Operations	445.81	207.87	250.43	653.68	572.71	1,097.24
II	Other Income	673.47	491.60	3.88	1,165.07	7.18	862.12
III	Total Income	1,119.28	699.47	254.31	1,818.75	579.89	1,959.36
	Expenses						
IV	Purchase of Stock in trade	-	-	-	-	-	306.00
	Cost of Service	118.41	90.48	60.75	208.88	219.27	382.17
	Employee benefits expense	94.36	81.22	19.35	175.58	26.35	137.46
	Finance costs	36.02	45.25	20.11	81.27	40.35	128.96
	Depreciation and amortization expense	82.20	47.93	49.40	130.13	98.76	265.80
	Other expenses	96.04	46.25	41.22	142.29	97.65	387.16
	Total expenses	427.03	311.13	190.83	738.15	482.38	1,607.55
V	Profit/(loss) before exceptional item and tax (III - IV)	692.25	388.34	63.48	1,080.60	97.51	351.81
VI	Exceptional Item						
VII	Profit/(loss) before tax (V - VI)	692.25	388.34	63.48	1,080.60	97.51	351.81
VIII	Tax expense						
	Current tax	125.49	87.69	15.08	213.18	24.54	118.36
	Deferred tax	52.81	9.27	-1.47	62.08	-6.59	-20.50
	Total Tax expense	178.30	96.96	13.61	275.26	17.95	97.87
IX	Profit/(loss) after tax for the period	513.95	291.38	49.87	805.34	79.56	253.94
X	Other Comprehensive Income						
	Items that will not be reclassified to profit and loss (net of tax)						
	Remeasurement (loss)/gain on defined benefit plans						-2.23
	Income tax effect						0.56
	Total Other Comprehensive Income	-	-	-	-	-	-1.67
XI	Total Comprehensive Income for the period	513.95	291.38	49.87	805.34	79.56	252.27
XII	Paid up equity share capital (Face value of Rs. 2/-per share)	995.54	995.54	798.59	995.54	798.59	995.54
XIII	Other Equity excluding revaluation reserve						36,056.63
XIV	Earnings per equity share (Not Annualised)						
	Basic (In Rs.)	1.03	0.59	0.13	1.61	0.21	0.61
	Diluted (In Rs.)	1.03	0.59	0.13	1.61	0.21	0.61

EFC (I) Limited

Umesh Kumar Sahay
Managing Director
DIN:01733060

Date: 24th October 2024
Place: Pune



EFC (I) LIMITED

CIN: L74110PN1984PLC216407

Registered office: 6th Floor, V.B Capitol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007
Statement of Unaudited Standalone Assets and Liabilities as at September 30, 2024

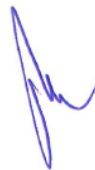
Rs. in Lakhs (Unless stated otherwise)

Particulars	As at 30 Sept 2024 Unaudited	As at 31 March 2024 Audited
ASSETS		
Non-current Assets		
Property, Plant and Equipment	1.65	0.98
Capital work-in-progress		61.70
Right-of-Use Assets	1,660.54	1,810.78
Financial Assets		
Investments	5,232.60	5,012.70
Other financial assets	426.88	210.12
Deferred tax assets net	-	27.90
Other non-current assets	1,237.80	-
Total Non-current Assets	8,559.47	7,124.18
Current assets		
Financial Assets		
Trade receivables	165.29	397.95
Cash and cash equivalents	10,608.69	16,128.21
Loans	21,477.02	15,581.30
Other financial assets	40.39	156.05
Other current assets	375.55	387.08
Total Current Assets	32,666.94	32,650.59
Total Assets	41,226.41	39,774.77
EQUITY and LIABILITIES		
Equity Share Capital	995.53	995.53
Other Equity	36,861.96	36,056.63
Total Equity	37,857.49	37,052.16
Non-current liabilities		
Financial Liabilities		
Lease liabilities	2,519.37	1,624.37
Trade Payables		
total outstanding dues of micro enterprises and small enterprises	-	-
total outstanding dues of others	-	-
Other financial liabilities	208.14	177.38
Provisions	-	3.78
Deferred tax liabilities net	34.19	-
Other non-current liabilities	33.57	31.50
Total Non-current liabilities	2,795.27	1,837.03
Current liabilities		
Financial Liabilities		
Borrowings	0.22	100.54
Lease liabilities	202.46	248.58
Trade Payables		
total outstanding dues of micro enterprises and small enterprises	15.75	36.96
total outstanding dues of others	159.16	222.81
Other financial liabilities	9.80	10.23
Other current liabilities	88.77	141.08
Provisions	38.00	15.18
Current Tax Liabilities (Net)	59.49	110.19
Total Current liabilities	573.65	775.38
Total liabilities	3,368.92	2,722.61
Total Equity and Liabilities	41,226.41	39,774.77

EFC (I) Limited



Umesh Kumar Sahay
Managing Director
DIN:01733060
Date: 24th October 2024
Place: Pune




EFC (I) LIMITED
(CIN:L74110PN1984PLC216407)

Registered office: 6th Floor, V.B Capitol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007

Unaudited Standalone Segment information for the Quarter and Half year ended September 30,2024

Particulars	Quarter ended			Half Year Ended		Year ended
	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(a) Segment- Rental	445.81	207.87	254.31	653.68	579.89	513.13
(b) Segment-Brokerage & commission				-		0.12
(c) Segment-F&F Trade				-		584.00
(d) Unallocated	673.47	491.60		1,165.07		
Total Segment Revenue	1,119.28	699.47	254.31	1,818.75	579.89	1,097.25
Less: Inter Segment Revenue						
Revenue From Operations	1,119.28	699.47	254.31	1,818.75	579.89	1,097.25
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment)						
(a) Segment- Rental	54.80	-54.50	83.60	0.30	137.86	293.47
(b) Segment-Brokerage & commission						0.04
(c) Segment-F&F Trade						187.24
(d) Unallocated	673.47	488.09		1,161.56	-	
Total Profit/(loss) before tax	728.27	433.59	83.60	1,161.86	137.86	480.75
Less: (i) Finance Cost	36.02	45.25	20.11	81.27	40.35	128.95
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income						
Profit Before Tax	692.25	388.34	63.49	1,080.59	97.51	351.80
3. Segment Assets						
(a) Segment- Rental	3,492.16	2,476.37	14,780.14	3,492.16	14,780.14	28,308.02
(b) Segment-Brokerage & commission						
(c) Segment-F&F Trade	-	81.92				11,478.31
(d) Unallocated	37,734.25	37,485.20		37,734.25		
Total Segment Assets	41,226.41	40,043.49	14,780.14	41,226.41	14,780.14	39,786.33
4. Segment Liabilities						
(a) Segment- Rental	2,918.99	2,360.29	1,402.79	2,918.99	1,402.79	1,247.26
(b) Segment-Brokerage & commission						0.29
(c) Segment-F&F Trade	-	118.00				1,419.54
(d) Unallocated	449.93	209.88		449.93		
Total Segment Liabilities	3,368.92	2,688.17	1,402.79	3,368.92	1,402.79	2,667.09

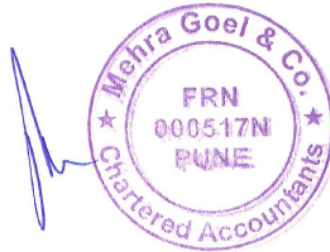
EFC (I) Limited

Umesh Kumar Sahay
Managing Director

DIN:01733060

Date: 24th October 2024

Place: Pune



Standalone Unaudited Statement of cash flows for the half year ended September 30,2024

Rs. in Lakhs (Unless stated otherwise)

Particulars	For Period ended 30-Sep-24 Unaudited	For Period ended 30-09-2023 Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Profit/(Loss) Before Tax	1,080.60	97.51
Adjustments for:		
Depreciation and amortisation	130.13	98.76
Finance Cost	81.27	40.35
Interest Income	(1,165.07)	-
Operating profit before working capital changes	126.93	236.62
Adjustment for (increase) / decrease in operating assets		
Trade receivables	232.66	(464.86)
Other financial assets	(15.89)	-
Other assets	167.58	(155.29)
Adjustment for (Increase) / decrease in operating liabilities		
Trade payables	(84.87)	94.26
Other financial liabilities	30.33	(0.54)
Other Liabilities	(50.24)	45.39
Provisions	(91.15)	10.06
Cash generated from operations	315.35	(234.36)
Income tax paid (net)	(153.68)	(24.57)
Net cash generated by operating activities	161.67	(258.93)
CASH FLOWS FROM INVESTING ACTIVITIES		
Bank deposits placed	-	(5,928.36)
Right of Use Asset	60.86	-
Purchase of Property, Plant & equipment	-	0.27
Proceeds from sale of investments carried at fair value through profit and loss	(219.90)	-
Increase in Investment in lease	(1,237.80)	-
Interest received	1,165.07	-
Net cash (used in) / generated by investing activities	(231.77)	(5,928.09)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of lease liabilities	1,117.75	(69.73)
Proceeds from short term borrowings	(348.91)	(107.11)
Other Financials liabilities	-	36.84
Finance cost	(81.27)	(40.35)
Issue of Equity Shares	-	6,288.08
Other Non Current Liabilities	-	(0.19)
Other Equity	(0.01)	-
Loans given	(6,136.98)	-
Net cash used in financing activities	(5,449.42)	6,107.55
Net increase / (decrease) in cash and cash equivalents	(5,519.52)	(80.02)
Cash and cash equivalents at the beginning of the year	16,128.21	82.37
Exchange gain loss on Cash and cash equivalents	-	-
Cash and cash equivalents at the end of the year	10,608.69	2.35
Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash and cash equivalents		
Cash in hand	1.91	0.07
Balances with banks - on current accounts	10,606.78	2.28
Balance as per statement of cash flows	10,608.69	2.35

EFC (I) Limited

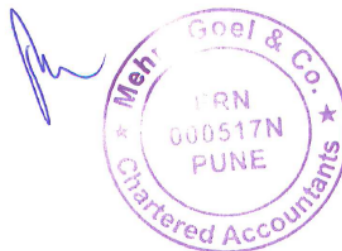
Umesh Kumar Sahay

Managing Director

DIN:01783060

Date: 24th October 2024

Place: Pune



EFC (I) LIMITED

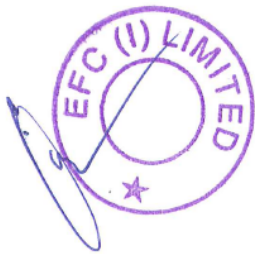
CIN: L74110PN1984PLC216407

Registered office: 6th Floor, V.B Capitol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007

Standalone Financial Result for the period ended on 30-09-2024

Explanatory notes to the Standalone Unaudited Statement of Financial Results for the quarter and half year ended September 30, 2024

- 1 The above Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024 were reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its meeting held on October 24, 2024
- 2 These Standalone financial results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- 3 The Statutory Auditors have carried out Limited Review of the Unaudited Standalone Financial Results for the quarter and half year ended September 30, 2024. An unqualified report has been issued by them thereon.
- 4 EFC Limited (Material unlisted wholly owned Subsidiary) of the Company has acquired a subsidiary 51% stake in 'Bigbox Ventures Private Limited' on 3rd July 2024. Accordingly Bigbox Ventures Private Limited has become step down subsidiary of EFC (I) Limited.
- 5 Ek Design Industries Limited (Unlisted Subsidiary) of the Company has acquired a subsidiary 100% stake in Degwekar Industries Private Limited on 5th July 2024. Accordingly, Degwekar Industries Private Limited has become step down subsidiary of EFC (I) Limited.
- 6 EFC Limited (a Material subsidiary of the Company), has incorporated two wholly-owned subsidiaries in name of EFC Estate Wakadewadi Private Limited on 28th September 2024 and EFC Estate Marisoft23 Private Limited on 27th September 2024
- 7 Current Tax expense are inclusive of prior period tax adjustments.
- 8 Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.



Independent Auditor's Review Report on Consolidated Unaudited Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review report To,
The Board of Directors
EFC (I) Limited**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **EFC (I) Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended September 30, 2024 and the year to date results for the period April 01, 2024 to September 30, 2024, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. Based on our review conducted and procedures performed as stated in paragraph 3 above, and upon consideration of the review reports of the other auditors referred to in paragraph 5 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement..

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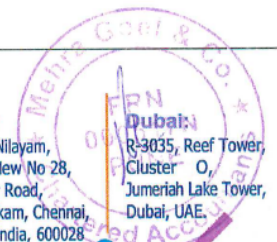
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Tamil Nadu, India, 600028

Dubai:

R-3035, Reef Tower,
Cluster O,
Jumeriah Lake Tower,
Dubai, UAE.



5. We did not review the interim financial results of fourteen subsidiaries from sr no 1 to 14 as per annexure 1 enclosed included in the Statement, whose financial information (before eliminating intercompany transactions and balances) reflect total assets of ₹ 1,33,646.38 lakhs as at 30 September 2024, and total revenues of ₹ 18022.24 lakhs and ₹ 28726.27 lakhs, total net profit after tax of ₹ 3412.66 lakhs and ₹ 4724.71 lakhs, total comprehensive income of ₹ 3412.66 lakhs and ₹ 4724.71 lakhs, for the quarter ended September 30, 2024 and for the period from April 1, 2024 to September 30, 2024 respectively, and cash flows (net) of ₹ 7194.01 lakhs for the half year ended 30 September 2024, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

For **Mehra Goel & Co.**
Chartered Accountants
Firm Registration No: 000517N


Roshan Daultani
Partner

Membership no: 137405

UDIN: **24137405BKDLRG6317**

Place: Pune

Date: 24 October 2024



Annexure 1

List of entities included in the Statement

Subsidiary companies

1. EFC Limited
2. EFC Techspace Private Limited
3. M/S EFC Prime
4. Degwekar Industries Private Limited
5. Whitehills Interior Limited
6. M/S Sprint Workspace
7. M/S Monarch Workspace
8. Bigbox Venture Private Limited
9. EFC REIT Private Limited
10. EFC Investment Advisors Private Limited
11. EFC Estate Private Limited
12. EFC AIF LLP
13. EFC Estate Wakadewadi Private Limited
14. EFC Estate Marisoft 23 Private Limited
15. Ek Design Industries Limited



EFC (I) LIMITED
(CIN:L74110PN1984PLC216407)

Regd Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune- 411007

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED SEPTEMBER 30, 2024

(Rs in Lakhs except otherwise mentioned)

Sr. No.	Particulars	Quarter ended			Half Year Ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
I	Income						
	a) Revenue from operations	16,643.68	10,205.30	9,775.68	26,848.98	15,417.82	41,032.08
	b) Other income	464.34	323.03	117.47	787.37	179.74	1,845.62
	Total Income	17,108.02	10,528.33	9,893.15	27,636.35	15,597.56	42,877.70
II	Expenses						
	a) Cost of Material/ services	6,010.26	3,480.40	4,901.19	9,490.66	6,895.56	10,048.92
	b) Employee benefits expense	592.50	458.27	350.33	1,050.77	572.63	1,403.35
	c) Finance costs	733.20	544.86	704.40	1,278.06	1,714.83	3,532.08
	d) Depreciation and amortisation expense	2,097.54	2,281.11	1,960.12	4,378.65	3,628.51	7,562.55
	e) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	2,107.28	1,628.10	513.79	3,735.38	1,026.52	3,627.43
	f) Change in Inventories of Finished Goods	-	-	-	-	-	8,606.06
	Total expenses	11,540.78	8,392.74	8,429.83	19,933.52	13,838.05	34,780.39
III	Profit/(Loss) before exceptional and taxes (1-2)	5,567.24	2,135.58	1,463.32	7,702.83	1,759.51	8,097.31
IV	Exceptional item						
VII	Profit before Tax	5,567.24	2,135.58	1,463.32	7,702.83	1,759.51	8,097.31
VIII	Tax expense						
	Current tax	714.75	309.54	465.66	1,024.29	592.53	1,446.40
	Deferred tax	1,196.12	248.89	71.85	1,445.01	(76.65)	502.04
	Tax expenses related to earlier period	-	-	(181.54)	-	(181.54)	(131.54)
	Total Tax Expenses	1,910.87	558.43	355.97	2,469.30	334.34	1,766.90
IX	Net Profit/(loss) for the period (5-6)	3,656.37	1,577.15	1,107.34	5,233.53	1,425.17	6,330.40
X	Other Comprehensive income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	Remeasurement (loss)/gain on defined benefit plans	-	0.27	-	-	-	(17.54)
	Income tax effect	-	0.06	-	-	-	4.41
	Net other Comprehensive income not to be reclassified to profit or loss in subsequent period	-	0.33	-	-	-	(13.13)
	Other comprehensive income for the year, net of tax						
XI	Total comprehensive income for the year, net of tax	3,656.37	1,577.48	1,107.34	5,233.53	1,425.17	6,317.26
	Profit/(Loss) for the year attributable to:						
	Owner of the Company	2,893.24	1,513.47	830.09	4,406.71	1,351.97	5,799.22
	Non Controlling Interest	763.14	63.68	277.24	826.82	74.09	532.23
	Other Comprehensive Income/(Loss) for the year attributable to:						
	Owner of the Company	-	0.17	-	-	-	(13.13)
	Non Controlling Interest	-	0.16	-	-	-	-
	Total Comprehensive Income/(Loss) for the year attributable to:						
	Owner of the Company	2,893.24	1,513.64	830.09	4,406.71	1,351.97	5,786.09
	Non Controlling Interest	763.14	63.84	277.24	826.82	74.09	532.23
XII	Paid-up equity share capital (face value of ₹ 2/- each)	955.53	955.53	798.59	955.53	798.59	995.53
XIII	Reserve excluding Revaluation Reserves as per Balance sheet of previous accounting year	-	-	-	-	-	41,682.22
XV	Earnings Per Share (of Rs. 2/- each)(not annualised):						
	Basic (in ₹)	14.69	3.17	2.20	21.03	3.59	14.06
	Diluted (in ₹)	14.69	3.17	2.18	21.03	3.54	14.06

FOR EFC (I) LIMITED

UMESH KUMAR SAHAY
MANAGING DIRECTOR
DIN: 01733060
DATE:24th October 2024
PLACE: PUNE



EFC (I) LIMITED
(CIN:L74110PN1984PLC216407)

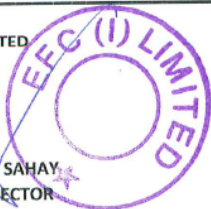
Regd Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune- 411007

CONSOLIDATED UNAUDITED STATEMENT OF ASSETS & LIABILITIES AS AT HALF YEAR ENDED SEPTEMBER 30, 2024

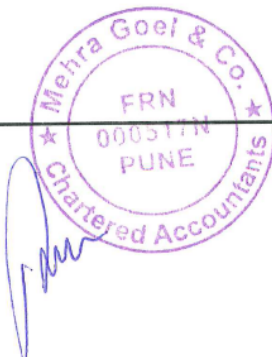
(Rs in Lakhs except otherwise mentioned)

Particulars	As at	As at
	30.09.2024 (Unaudited)	31.03.2024 (Audited)
I Assets		
1 Non-current assets		
(a) Property, plant and equipment	18,570.26	8,239.36
(b) Capital Work-in-progress	-	2,787.69
(c) Right of use assets	40,584.44	29,497.01
(d) Intangible Assets - Goodwill	5,223.11	4,995.35
(e) Intangible Assets under development	11.18	46.63
(f) Financial assets		
Investments	633.25	35.36
Other Financial Assets	8,548.05	5,006.21
(g) Deferred tax asset (Net)	-	-
(h) Income tax assets (Net)	-	-
(i) Other Non-Current Assets	2,278.20	-
Total non-current assets	75,848.49	50,607.61
2 Current assets		
(a) Inventories	1,091.86	2,472.11
(b) Financial assets		
(i) Trade receivables	6,236.48	11,955.09
(ii) Cash and cash equivalents	20,356.06	1,293.30
(iii) Bank Balances other than (ii) above	3.99	17,231.91
(iv) Loans	24,718.49	1,810.87
(v) Other financial assets	136.87	209.30
(b) Other current assets	18,273.68	10,054.22
Total current assets	70,817.43	45,026.80
Total assets	1,46,665.92	95,634.41
II Equity and liabilities		
1 Equity		
(a) Equity share capital	995.53	995.53
(b) Other equity	46,900.74	41,682.22
(c) Non Controlling Interest	1,282.89	454.87
Total equity	49,179.16	43,132.62
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	14,288.22	11,170.05
(ii) Lease liabilities	45,747.38	23,135.10
(iii) Other financial liabilities	1,940.71	3,662.01
Trade Payables		
total outstanding dues of micro enterprises and small enterprises		
total outstanding dues of others		
(b) Other Non current liabilities	5,136.37	915.17
(c) Deferred Tax Liability	1,649.09	118.46
(d) Provisions		54.97
Total non-current liabilities	68,761.77	39,055.76
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	3,953.20	346.64
(ii) Lease liabilities	10,196.26	5,962.20
(iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	26.56	35.07
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	7,157.26	4,632.36
(iv) Other financial liabilities	549.67	31.74
(b) Income Tax Liability (net)	1,625.97	1,015.44
(c) Other current liabilities	1,452.40	1,284.22
(d) Provisions	3,763.67	138.36
Total current liabilities	28,724.99	13,446.03
Total equity and liabilities	1,46,665.92	95,634.41

FOR EFC (I) LIMITED



UMESH KUMAR SAHAY
MANAGING DIRECTOR
DIN: 01733060
DATE: 24th October 2024
PLACE: PUNE



EFC (I) LIMITED
(CIN:L74110PN1984PLC216407)

Regd Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune- 411007

Consolidated Unaudited Segment information for the Quarter and Half Year ended September 30, 2024

(Rs in Lakhs except otherwise mentioned)

Particulars	Quarter ended			Half Year Ended		Year ended
	30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
1. Segment Revenue						
(a) Segment- Rental	8,919.92	6,679.07	6,543.64	15,598.99	11,932.74	26,303.96
(b) Segment- Interior	7,723.76	3,529.91	3,349.50	11,253.67	3,664.81	11,312.95
(c) Segment- F & F Trade	-	-	-	-	-	5,260.79
(d) Unallocated	464.34	319.34	-	783.68	-	-
Total Segment Revenue	17,108.02	10,528.32	9,893.14	27,636.34	15,597.55	42,877.70
Less: Inter Segment Revenue						
Revenue From Operations	17,108.02	10,528.32	9,893.14	27,636.34	15,597.55	42,877.70
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment						
(a) Segment- Rental	3,458.09	1,577.26	1,408.33	5,035.35	2,639.74	9,810.83
(b) Segment- Interior	2,378.01	783.83	759.38	3,161.84	834.59	1,818.56
(c) Segment- F & F Trade	-	-	-	-	-	-
(d) Unallocated	464.34	319.34	-	787.37	-	-
Total Profit/(loss) before tax	6,300.44	2,680.43	2,167.71	8,984.56	3,474.33	11,629.39
Less: (i) Finance Cost	733.20	544.86	704.40	1,278.06	1,714.83	3,532.08
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income						
Profit Before Tax	5,567.24	2,135.57	1,463.31	7,706.50	1,759.50	8,097.31
3. Segment Assets						
(a) Segment- Rental	1,35,411.85	70,825.55	62,886.09	1,35,411.85	62,886.09	81,841.79
(b) Segment- Interior	10,422.12	13,269.80	1,959.92	10,422.12	1,959.92	10,166.21
(c) Segment- F & F Trade	827.96	81.92	-	827.96	-	20.72
(d) Unallocated	3.99	37,485.20	-	3.99	-	-
Total Segment Assets	1,46,665.92	1,21,662.47	64,846.01	1,46,661.93	64,846.01	92,028.71
4. Segment Liabilities						
(a) Segment- Rental	91,212.87	63,540.45	48,722.09	91,212.87	48,722.09	60,967.26
(b) Segment- Interior	(569.07)	13,216.72	1,245.01	(569.07)	1,245.01	8,739.31
(c) Segment- F & F Trade	(22.20)	-	-	(22.20)	-	-
(d) Unallocated	6,865.16	259.93	-	6,865.16	-	-
Total Segment Liabilities	97,486.76	77,017.10	49,967.10	97,486.76	49,967.10	69,706.57



EFC (I) LIMITED
(CIN:L74110PN1984PLC216407)

Regd Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune- 411007

Consolidated Unaudited Statement of Cash flows for the Quarter And half year ended September 30, 2024

(Rs in Lakhs except otherwise mentioned)

Particulars	Half Year ended 30.09.2024 (Unaudited)	Half Year ended 30.09.2023 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/ (LOSS) BEFORE TAX	5,233.53	1,759.50
Adjustments for:		
Depreciation & amortization expense	4,378.65	3,628.51
Finance Cost	1,278.06	1,714.83
Interest income	(691.46)	(179.74)
Other Non Cash Item	826.00	916.48
Operating profit before working capital changes	11,024.78	7,839.58
Adjustments for changes in working capital:		
(Increase)/Decrease in Trade Receivables	5,718.61	(2,170.84)
(Increase)/Decrease in Inventories	1,380.25	
(Increase)/ Decrease in Other Financial Assets	-	(1,086.22)
(Increase)/Decrease in Other Assets	-	(4,398.22)
(Increase)/decrease in other current assets	(8,232.46)	(53.84)
(Increase)/decrease in other non current assets	(2,278.20)	
Increase/ (Decrease) in Trade Payables	2,516.39	1,396.12
Increase/ (Decrease) in Other Financial Liabilities	517.93	452.79
Increase/ (Decrease) in other Liabilities	778.71	980.88
Increase/ (Decrease) in provisions	2,977.81	(132.62)
Operating Profit / (Loss) after working Capital Changes	3,379.04	2,827.63
Direct taxes (paid)/ refund	(592.53)	(334.34)
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	14,996.35	3,161.97
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, Plant & equipment	(14,709.55)	(4,577.31)
Changes in CWIP/ROU/Intangibles	(8,492.05)	
Interest received	691.46	-
Purchases of investments	(597.89)	-
Loans to other parties	(26,377.03)	-
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	(49,485.06)	(4,577.31)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loan from bank	6,724.73	121.62
Changes in Lease Liability	26,846.34	-
Increase in borrowings	4,030.53	4,049.56
Increase in Deposits	-	(2,646.05)
Interest paid	(1,278.06)	(44.92)
NET CASH GENERATED FROM/ (USED IN) FINANCING ACTIVITIES	36,323.54	1,480.21
Net Increase/(Decrease) in Cash & Cash equivalents	1,834.83	64.87
Add: Cash and Cash equivalents as at the beginning of the year	18,525.21	283.05
Cash & Cash equivalents as at the end of the year	20,360.04	347.92
Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash and cash equivalents [note 7]		
Cash and Bank Balances	152.74	-
Balances with banks - on current accounts	7,606.30	347.92
Bank Balances other than above	12,601.00	
Balance as per statement of cash flows	7,759.04	347.92

Note:

(i) The consolidated statement of cash flows has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7, 'Statement of Cash Flows'.

FOR EFC (I) LIMITED

UMESH KUMAR SAHAY
MANAGING DIRECTOR
DIN: 01733060
DATE: 24th October 2024
PLACE: PUNE



Notes : Explanatory notes to the Consolidated Unaudited Statement of Financial Results for the quarter and half year ended September 30, 2024

- 1 The above Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on October 24, 2024
- 2 The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
- 3 The Statutory Auditors have carried out Limited Review of the Unaudited Consolidated Financial Results for the quarter and half year ended September 30, 2024. An unqualified report has been issued by them thereon.
- 4 Figures for the previous period have been regrouped/ reclassified wherever necessary to conform to current period's classification.

