

	XBRL Excel Utility
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5.	Fill up the data in excel utility

#### 1. Overview

#### The excel utility can be used for creating the XBRL/XML file for efiling of Related Party Transaction Report

# 2. Before you begin

1. The version of Microsoft Excel in your system should be Microsoft Office Excel 2007 and above.

2. The system should have a file compression software to unzip excel utility file.

3. Make sure that you have downloaded the latest Excel Utility.

4. Make sure that you have downloaded the Chrome Browser to view report generated from Excel utility

5. Please enable the Macros (if disabled) as per instructions given in manual, so that all the functionalities of Excel Utility works fine. Please first go through Enable Macro - Manual attached with zip file.

	3. Index	
1	Details of general information about company	<u>General Info</u>
2	Related Party Transactions	Related Party Transactions

### 4. Steps for Filing Related Party Transaction Report

I. Fill up the data: Navigate to each field of every section in the sheet to provide applicable data in correct format.

II. Validating Sheets: Click on the "Validate" button to ensure that the sheet has been properly filled and also data has been furnished in proper format. If there are some errors on the sheet, excel utility will prompt you about the same.

III. Validate All Sheets: Click on the "Home" button. And then click on "Validate All Sheet" button to ensure that all sheets has been properly filled and validated successfully. If there are some errors on the sheet, excel utility will prompt you about the same and stop validation at the same time. After correction, once again follow the same procedure to validate all sheets.

Excel Utility will not allow you to generate XBRL/XML until you rectify all errors.

IV. Generate XML : Excel Utility will not allow you to generate XBRL/XML unless successful validation of all sheet is completed. Now click on 'Generate XML'' to generate XBRL/XML file.

Save the XBRL/XML file in your desired folder in local system.

V. Generate Report : Excel Utility will allow you to generate Report. Now click on 'Generate Report' to generate html report.
 Save the HTML Report file in your desired folder in local system.

- To view HTML Report open "Chrome Web Browser" .

- To print report in PDF Format, Click on print button and save as PDF.

# 5. Fill up the data in excel utility

1. Cells with red fonts indicate mandatory fields.
2. If mandatory field is left empty, then Utility will not allow you to proceed further for generating XML.
3. You are not allowed to enter data in the Grey Cells.
4. If fields are not applicable to your company then leave it blank. Do not insert Zero unless it is a mandatory field.
5. Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML.
6. Select data from "Dropdown list" wherever applicable.
7. Adding Notes: Click on "Add Notes" button to add notes

Home

Validate

General information about company												
Name of The Company	EFC (I) Limited											
BSE Scrip Code	512008											
NSE Symbol	NOTLISTED											
MSE Symbol	NOTLISTED											
Date of Start of Financial Year	01	04	2023									
Date of End of Financial Year	31	03	2024									
Reporting Period	First half yearly											
Date of Start of Reporting Period	01	04	2023									
Date of End of Reporting Period	30	09	2023									
Level of rounding to be used in disclosing related party transactions	Lakhs											
Whether the company has any related party?	Yes											
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes											

(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	

ated party transactions												Additional disclosure of related party transactions -applicable only in case the related party transaction related to be disclosed only once, during the reporting to when such transaction was undertaken.										
Petalk of the narty listed entity / seksifiany entering into the														tedness is incurred to make or giv	to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, du when such transaction was undertainen. Details of the loans, inter-corporate deposits, advances or investments							
o.	transaction	i	0	etails of the counterparty	1	Type of related party	Details of other related	Value of the related party transaction as	Remarks on approval by	Value of transaction	of the tra	either party as a result isaction		investments	e tolina, inter-corporate t	Appart, admitted of		Details of the loan	, inter-corporate deposit	ts, advances or investments		
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	transaction	party transaction	approved by the audit committee	audit committee	during the reporting period	Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedness	Cost	Tenure	Nature (loan/ advance/ intercorporate deposit/ investment )	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilised by the ultimate recipient of funds (endusage)	
Add	Delete																					
1 EFC (I) Lim			Whitehills Interior Limited	AADCW4108R	Subsidiary	Advance			0 Approved	5192.30	-104.61	49.69										<u> </u>
2 EFC (I) Lin			Whitehills Interior Limited	AADCW4108R	Subsidiary	Investment Purchase of goods or			10 Approved	0.00	5.10	5.10										
3 EFC (I) Lin		AAACA9727B	Whitehills Interior Limited	AADCW4108R	Subsidiary	services			10 Approved	1.89	0.00	-1.89										
4 EFC (I) Lin		AAACA9727B	EFC Limited	AADCE6220C	Subsidiary Enterprise under same	Advance Purchase of goods or			0 Approved	11776.71	1503.89	7381.79										
5 EFC (I) Lim			Rubic Tech Space LLP	AAWFR2775B AAKCB9133G	Management Enterprise under same	services			10 Approved	118.00	-64.50	-118.00										-
6 Whitehils 7 EFC Limite	Interior Limited	AADCW4108R AADCE6220C	Brantford Limited Whitehills Interior Limited	AAXCB9133G AADCW4108R	Management Co-Subsidiary	Purchase of fixed assets Advance			10 Approved	441.00	-64.50	-148.50										-
8 EFC Limite		AADCE6220C	Whitehills Interior Limited	AADCW4108R	Co-Subsidiary	Inter-corporate deposit			0 Approved	0.00	-10.00	-10.00										
9 EFC Limite		AADCE6220C	Whitehills Interior Limited	AADCW4108R	Co-Subsidiary	Sale of goods or services			0 Approved	14.87	0.00	0.61										
10 EFC Limite			TCC Concept Limited	AAACA9728Q		Advance Purchase of goods or			10 Approved	55.74	2.54	58.29										
11 EFC Limite			Brantford Limited			Purchase of goods or services			0 Approved	185.83	-24.37	239.58										
12 EFC Limite		AADCE6220C	Brantford Limited	AAKCB9133G	Enterprise under same Management Enterprise under same	services Purchase of goods or services			0 Approved	0.17	0.00	0.00										
13 EFC Limite		AADCE6220C	Brantford Limited	AAKCB9133G	Management	services Purchase of goods or services			0 Approved	0.99	0.00	0.00										
14 EFC Limite	ed	AADCE6220C	Brantford Limited	AAKCB9133G	Enterprise under same Management	Purchase of goods or services		5000.0	10 Approved	6.22	0.00	0.00										
15 EFC Limite	ed	AADCE6220C	Brantford Limited	AAKCB9133G	Management	Sale of goods or services		5000.0	0 Approved	37.17	-0.39	0.00										_
16 EFC Limite	ed	AADCE6220C	Brantford Limited	AAKCB9133G	Enterprise under same Management Enterprise under same	Sale of goods or services		5000.0	10 Approved	2360.00	737.25	115.31										_
17 EFC Limite		AADCE6220C	Brantford Limited	AAKCB9133G	Management	Inter-corporate deposit		5000.0	10 Approved	0.00	-60.00	-60.00										+
18 EFC Limite			EFC Techspace Private Limited	AAECE1956A	Subsidiary	Advance			0 Approved	0.00	36.39	36.39										+
19 EFC Limite			EFC Techspace Private Limited	AAECE1956A	Subsidiary	Advance			0 Approved	743.83	316.95	494.19										
20 EFC Limite			EFC Techspace Private Limited		Subsidiary	Advance			0 Approved	20.00	0.00	20.00										
21 EFC Limite			EFC Techspace Private Limited		Subsidiary	Investment			0 Approved	0.00	0.63	0.63										
22 EFC Limite			Monarch Workspace	ABQFM8224M	Partner	investment			10 Approved	33.89	-40.98	-74.87										+
3 EFC Limite		AADCE6220C	Monarch Workspace	ABQFM8224M	Partner	Investment			10 Approved	0.05	0.00	0.05										
4 EFC Limite		AADCE6220C AADCE6220C	Monarch Workspace	ABQFM8224M AAWFR2775B	Partner	Advance Advance			10 Approved	101.62 86.96	164.16 248.89	225.36										+
25 EFC Limite			Rubic Tech Space LLP Rubic Tech Space LLP	AAWFR27758	Partner	Advance			10 Approved	16.58	83.85	99.71										-
27 EFC Limite			Rubic Tech Space LLP	AAWFR27758	Partner	investment			10 Approved	0.00	0.50	0.50										-
28 EFC Limite			Rubic Tech Space LLP	AAWFR27758	Partner	Purchase of goods or services			10 Approved	236.00	0.00	-159.30										-
29 EFC Limite			Rubic Tech Space LLP	AAWFR27758	Partner	Investment			10 Approved	15.66	49.55	33.89										
30 EFC Limite		AADCE6220C	Rubic Tech Space LLP	AAWFR27758	Partner	Advance			10 Approved	6.05	4.14	10.19										
31 EFC Limite			Sprint Workspace	AEZF58794N	Partner	Advance			0 Approved	1876.83	0.00	1814.83										
32 EFC Limite	ed	AADCE6220C	Sprint Workspace	AE2F58794N	Partner	Investment		25000.0	0 Approved	300.00	0.00	300.00										
33 EFC Limite		AADCE6220C	Sprint Workspace	AEZFS8794N	Partner	Purchase of goods or services		25000.0	0 Approved	295.00	0.00	-295.00										
34 EFC Limite	ed	AADCE6220C	Sprint Workspace	AEZFS8794N	Partner Entermrise under same	Investment		25000.0	0 Approved	1.00	0.00	1.00										_
35 EFC Limite	ed	AADCE6220C	EMF Clinic Private Limited	AAFCE8966M	Enterprise under same Management	Inter-corporate deposit Purchase of goods or		10000.0	0 Approved	26.40	21.20	47.60										_
36 EFC Limite	ed	AADCE6220C	EFC Prime	AAHFE9751H	Partner	services		25000.0	0 Approved	295.00	0.00	-295.00										_
37 EFC Limite	ed	AADCE6220C	EFC Prime	AAHFE9751H	Partner	Advance		25000.0	0 Approved	1365.10	16.60	1291.70										_
38 EFC Tech S	Space Private Limited	AAECE1956A	Monarch Workspace	ABQFM8224M	Partner	Advance		1000.0	10 Approved	28.68	28.39	38.09										_
		AAECE1956A	Monarch Workspace	ABQFM8224M	Partner	Sale of goods or services			10 Approved	0.00	33.90	33.90										-
	Space Private Limited		Rubic Techspace LLP		Partner	Advance			10 Approved	0.00		2.08										
	Space Private Limited		Rubic Techspace LLP	AAWFR27758	Partner	Any other transaction	Advance Taken		10 Approved	0.00	0.14	0.14										
	Space Private Limited		Rubic Techspace LLP	AAWFR27758	Partner Enterprise under same	Sale of goods or services			10 Approved	0.00	33.12	33.12										-
	Space Private Limited	AAECE1956A AAECE1956A	Branford Limited	AAKCB9133G BOIP58195D	Management Director of Holding Company	Advance	Advance Talan		10 Approved	0.79	-0.02	-0.82										+
	Space Private Limited		Mr. Abhishek Narbaria	AFXPN5866M	Director	Any other transaction			0 Approved	0.00	6.85	6.85										-
	Space Private Limited		Mr. Pratik Makkar		Director	Any other transaction			10 Approved	19.00	245.57	226.57										-
7 EFC (I) Lin			Mr. Abhishek Narbaria	AFXPN5866M	Director	Remuneration			NA	9.97	0.00	0.00										
8 EFC (I) Lim			Mr. Mangina Srinivas Rao	ACHPR6536R	Independent Director	Any other transaction	Sitting fees		NA	3.84	0.00	-0.90										
9 EFC (I) Lin		AAACA97278	Ms. Gayathri iyer	AAAP18077R	Independent Director	Any other transaction			NA	4.32	-0.27	-4.71										
0 EFC (I) Lim		AAACA97278		ABQPV7097K	Independent Director	Any other transaction	Sitting fees		NA	4.32	0.00	-1.17										
1 EFC (I) Lim		AAACA9727B	Mr. Aman Kumar Gupta	BFLPA1782C	Company Secretary	Any other transaction	Salary		NA	5.29	-0.86	-0.82										
2 EFC (I) Lim	nited	AAACA97278	Mr. Uday Tushar Vora	AIVPV5924D	CFO	Any other transaction	Salary		NA	7.50	-1.11	-1.08										
3 EFC Limite		AADCE6220C	Mr. Umesh Kumar Sahay	BOIPS8195D	Director	Advance		2500.0	10 Approved	73.03	0.00	0.00										_
4 EFC Limite	ed	AADCE6220C	Mr. Umesh Kumar Sahay	BOIPS8195D	Director	Remuneration			NA	18.00	0.00	18.00										_
S EFC Limite	ed	AADCE6220C	Mr. Abhishek Narbaria	AFXPN5866M	Director	Advance		2500.0	0 Approved	175.11	0.00	0.00										_
5 EFC Limite	ed	AADCE6220C	Mr. Abhishek Narbaria	AFXPN5866M	Director	Remuneration			NA	18.00	0.00	4.06										_
57 EFC Limite	ed	AADCE6220C	Mr. Amit Narbaria	AIDPN0768M	Director	Advance		2500.0	10 Approved	1.70	0.00	0.00										+-
58 EFC Limite		AADCE6220C	Mr. Amit Narbaria	AIDPN0768M	Director	Remuneration			NA	12.00	6.00	5.03								1		

					Director of Subsidiary		Redemption of									
60	EFC Limited	AADCE6220C	Mr. Pratik Makkar	AHWPM2057J	Company	Any other transaction	Preference Shares	NA	191.18	-246.03	-54.85					
					Director of Subsidiary	Purchase of goods or										
61	EFC Limited	AADCE6220C	Mr. Pratik Makkar	AHWPM2057J	Company	services		1000.00 Approved	29.16	-8.37	-5.29					
					Director of Subsidiary	Purchase of goods or										
62	EFC Limited	AADCE6220C	Mr. Pratik Makkar	AHWPM2057J	Company	services		1000.00 Approved	0.00	-2.79	-2.79					
	Whitehills Interior Limited	AADCW410BR	Mr. Umesh Kumar Sahay	BOIP58195D	Director	Remuneration			2.00	0.20	2.70					
63	Whitehills interior Limited	AADCW4108K	Mr. Umesh Kumar Sahay	ROIN28182D	Director	Kemuneration		NA	3.00	-0.50	2.70			 		
64	Whitehills Interior Limited	AADCW4108R	Mr. Umesh Kumar Sahay	BOIPS8195D	Director	Advance		2500.00 Approved	37.90	0.00	37.90					
65	Whitehills Interior Limited	AADCW4108R	Mr. Abhishek Narbaria	AFXPN5866M	Director	Remuneration		NA	3.00	0.00	3.00					
66	Whitehills Interior Limited	AADCW410BR	Mr. Abhishek Narbaria	AFXPN5866M	Director	Advance		2500.00 Approved	54.80	0.00	54.80					
67	Whitehills Interior Limited	AADCW4108R	Mr. Amit Narbaria	AIDPN0768M	Promoter	Remuneration		500.00 Approved	3.35	0.00	3.35					
		AAACA9727B	EFC Prime	AAHFE9751H	Enterprise under same Management	Advance		25000.00 Approved	1929.08	0.00	1929.08					
					Enterprise under same											
69	EFC (I) Limited	AAACA9727B	EFC Prime	AAHFE9751H	Management	Advance		25000.00 Approved	1625.01	0.00	1625.01					
		AADCE6220C	EFC Office Infra Chennai	AAHFE8596J	Partner	Advance		25000.00 Approved	16.25		10.02					
	EFC Limited		EFC Office Infra Chennai	AAHPE8596J	Partner	Advance		25000.00 Approved	22421 64545	6.23	10.02					