

XBRL Excel Utility						
1.	<u>Overview</u>					
2.	Before you begin					
3.	<u>Index</u>					
4.	Steps for Filing Related Party Transaction Report					
5.	Fill up the data in excel utility					

4		$\overline{}$						
ı	. (O.	v	e	r۱	л	e	W

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	General Info
1	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	Second half yearly										
Date of Start of Reporting Period	01	10	2023								
Date of End of Reporting Period	31	03	2024								
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.	

eleted party transactions																					
	Social of the earth filled entry Judadov vietnes in to the								Additional disclosure of related party transactions - applicable only in case the related party transaction relates to been, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.												
Details of the party (listed en tran	transaction Value of the related				o either party as a result of insaction	ult of In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or Details of the loans, inter-corporate deposits, advances or investments Investments															
Sr No. Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	party transaction as approved by the audit committee	Remarks on approval by 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)	Notes
Add Delete																					
1 EFC (I) Limited	AAACA9727B	Brantford Limited	AAKCB9133G	Enterprise Under Same Management Enterprise Under Same	Purchase of goods or services		25000.00	NA .	1.63	1.63	0.00										
2 EFC (I) Limited	AAACA9727B	TCC Concept Limited	AAACA9728Q	Enterprise Under Same Management	Purchase of goods or services Purchase of goods or		25000.00	NA	106.20	0.97	107.16										
3 EFC (I) Limited	AAACA9727B	Whitehills Interior Limited	AADCW4108R	Subsidiary Enterprise Under Same	services		25000.00	NA	1.89	1.85	0.00										
4 EFC (I) Limited	AAACA9727B	Brantford Limited	AAKCB9133G	Enterprise Under Same Management	Sale of goods or services		25000.00	NA	295.25	295.00	0.25										
5 EFC (I) Limited	AAACA9727B	Abhishek Narbaria	AFXPN5866M	Whole-time Director	Any other transaction	Advance	2500.00	NA.	8.27	1.65	0.00										
6 EFC (I) Limited	AAACA9727B	Brantford Limited	AAKCB9133G	Enterprise Under Same Management	Loan		25000.00	NA	382.95	0.00	378.49										
7 EFC (I) Limited	AAACA9727B	EFC Limited	AADCE6220C	Subsidiary	Loan		25000.00		9228.47	7381.79											
8 EFC (I) Limited	AAACA9727B	EFC Prime	AAHFE9751H	Step-down Subsidiary	Loan		25000.00		0.37	0.00											-
9 EFC (I) Limited	AAACA9727B	EFC Tech Space Pvt Ltd	AAECE1956A	Step-down Subsidiary	Loan		25000.00		0.51	0.00											
10 EFC (I) Limited	AAACA9727B	EK Design Industries Limited	AAICE0318A	Subsidiary	Loan		11.00		11.00												
11 EFC (I) Limited	AAACA9727B	Monarch WorSpace	ABQFM8224M	Step-down Subsidiary	Loan		2500.00		0.41	0.00											
12 EFC (I) Limited	AAACA9727B	Sprint Worspace	AEZFS8794N	Step-down Subsidiary Enterprise Under Same	Loan		25000.00		0.51	0.00											+
13 EFC (I) Limited	AAACA9727B	Whitehills Interiors Limited	AADCW4108R	Management Enterprise Under Same	Loan Purchase of goods or		25000.00		5182.52												
14 EFC Limited	AADCE6220C AADCE6220C	TCC Concept Limited	AAACA9728Q ABQFM8224M	Management Enterprise Under Same	services		25000.00 2500.00		106.35	50.15 150.54											
15 EFC Limited		Monarch Workspaces		Management Enterprise Under Same	Investment																
16 EFC Limited	AADCE6220C AADCE6220C	Sprint Workspace EFC Office Infra-Chennai	AEZFS8794N AAHFE8S96J	Management Enterprise Under Same Management	Investment		25000.00 2500.00		1.36	301.00											
17 EFC Limited 18 EFC Limited	AADCE6220C AADCE6220C	EFC Office Infra-Chennai EFC Tech Space Private Limited	AAHFE8S96J AAECE1956A	Management Enterprise Under Same Management	Investment		2500.00		0.00	0.10											
19 EFC Limited	AADCE6220C	EFC Prime	AAHFE9751H	Enterprise Under Same	Investment		25000.00		3420.26	1291.70											
20 EFC Limited	AADCE6220C	EFC Tech Space Private Limited	AAECE1956A	Management Enterprise Under Same Management	Loan		25000.00		192.56	550.58											
21 EFC Limited	AADCE6220C	ALTRR Software Services Limited	AAYCA7917P	Enterprise Under Same Management	Loan		25000.00		555.13	169.30											
22 EFC Limited	AADCE6220C	Brantford Limited	AAKCB9133G	Enterprise Under Same	Loan		25000.00		711.18	0.00											
23 EFC Limited	AADCE6220C	EFC (I) Limited	AAACA9727B	Enterprise Under Same Management	Ioan		25000.00		5528.56												
24 EFC Limited	AADCE6220C	EFC Office Infra-Chennai	AAHFE8596J	Enterprise Under Same Management	Inan		2500.00		0.00	10.00											
25 EFC Limited	AADCE6220C	SPRINT WORKSPACE	AEZFS8794N	Enterprise Under Same Management	Loan		25000.00		3827.26	1814.83											
26 EFC Limited	AADCE6220C	TCC Concept Limited	AAACA9728Q	Enterprise Under Same Management	Any other transaction	Reimbursement	25000.00		0.00	0.49	0.49										
27 EFC Limited	AADCE6220C	Whitehills Interior Limited	AADCW4108R	Enterprise Under Same Management	Loan		25000.00	NA.	1141.24												
28 EFC Limited	AADCE6220C	Abhishek Narbaria	AFXPN5866M	Director	Remuneration			the Companies Act, 2013 and Shareholders'	18.00	4.05	12.11										
29 EFC Limited	AADCE6220C	Amit Narbaria	AIDPN0768M	Director	Remuneration			the Companies Act, 2013 and Shareholders'	12.00	5.02											
30 EFC Limited	AADCE6220C	Umesh Kumar Sahay	BOIPS8195D	Director	Remuneration			the Companies Act, 2013 and Shareholders'	18.00	4.05	12.11										
31 Whitehills Interior Limited	AADCW4108R	Brantford Limited	AAKCB9133G	Enterprise Under Same Management	Purchase of fixed assets		10000.00	NA	1890.50	148.50	0.00										
32 Whitehills Interior Limited	AADCW4108R	EFC Limited	AADCE6220C	Enterprise Under Same Management	Purchase of goods or services		25000.00	NA .	13.65	0.61	14.26										
33 EFC Tech Space Private Limite	d AAECE1956A	Monarch Workspace	ABQFM8224M	Enterprise Under Same Management	Sale of goods or services		1000.00	NA .	0.00	33.90	33.90										
34 EFC Tech Space Private Limite	d AAECE1956A	EFC Limited	AADCE6220C	Holding Company	Loan		10000.00	NA	47.90	551.03	580.43										
35 EFC Tech Space Private Limite	d AAECE1956A	Monarch Workspace	ABQFM8224M	Enterprise Under Same Management Enterprise Under Same	Loan Purchase of goods or		1000.00	NA .	2.60	38.09	31.44										
36 Monarch Workspace	ABQFM8224M	EFC Tech Space Private Limited	AAECE1956A	Management Enterprise Under Same Management	services Purchase of goods or		0.00	NA	0.00	33.90	33.90										
37 Monarch Workspace	ABQFM8224M	TCC Concept Limited	AAACA9728Q	Management Enterprise Under Same	services		5.42	NA.	5.42	3.60	5.52										
38 Monarch Workspace	ABQFM8224M	EFC Limited	AADCE6220C	Management Enterprise Under Same	Loan		0.00	NA	0.00	225.36	220.85										
39 Monarch Workspace	ABQFM8224M	EFC Tech Space Pvt Ltd	AAECE1956A		Loan Purchase of goods or		2.60		2.60	38.09											-
40 EFC Prime	AAHFE97S1H	TCC Concept Limited	AAACA9728Q	Enterprise Under Same Management Enterprise Under Same	services		6.64		6.64												
41 EFC Prime	AAHFE97S1H	Brantford Limited	AAKCB9133G	Management Enterprise Under Same	Sale of goods or services		829.84		829.84												
42 EFC Prime	AAHFE97S1H	EFC (I) Limited	AAACA9727B	Enterprise Under Same	Loan		0.37		0.37	0.00											
43 EFC Prime	AAHFE97S1H	EFC Limited	AADCE6220C	Management Enterprise Under Same	Loan		662.76		662.76	1278.00											
44 EFC Prime	AAHFE9751H	EFC Limited	AADCE6220C	Management Enterprise Under Same	Loan		0.00		0.00												
45 EFC Prime	AAHFE9751H	Sprint Workspace	AEZFS8794N	Management Enterprise Under Same	Loan		181.30		181.30												
46 EFC Prime	AAHFE9751H	Sprint Workspace	AEZFS8794N	Management Enterprise Under Same	Loan		0.00		0.00	0.30											
47 EFC Prime	AAHFE9751H	Sprint Workspace	AEZFS8794N	Management Enterprise Under Same	Loan		50.00		50.00												
48 EFC Prime	AAHFE9751H	EFC Office Infra-Chennai	AAHFE8596J	Management	Loan		0.00	NA the Companies Act, 2013 and Shareholders'	0.00												
49 EFC (I) Limited	AAACA9727B AAACA9727B	Uday Tushar Vora Aman Guota	AIVPVS924D BFLPA1782C	GF0	Remuneration			2013 and Shareholders' the Companies Act, 2013 and Shareholders'	6.51	1.08											
50 EFC (I) Limited 51 EFC (I) Limited	AAACA9727B AAACA9727B	Aman Gupta Abhishek Narbaria	AFXPN5866M	WTD	Remuneration			2013 and Shareholders' the Companies Act, 2013 and Shareholders'	17.58												
51 EFC(I) Limited 52 EFC(I) Limited	AAACA9727B AAACA9727B	Abhishek Narbaria Umesh Kumar Sahay	BOIPS8195D	MD	Remuneration Remuneration			2013 and Shareholders' the Companies Act, 2013 and Shareholders'	17.58												
52 EFC (I) Limited 53 EFC (I) Limited	AAACA9727B AAACA9727B	Umesh Kumar Sahay Gayathri Iyer	AAAPI8077R	MD Independent Director	Any other transaction	Citties See			14.28	1.71											
54 EFC (I) Limited	AAACA9727B AAACA9727B	Rajesh Chandrakant Vaishnav	ABQPV7097K	Independent Director	Any other transaction Any other transaction			and Board Approval. Companies Act, 2013 and Board Approval.	1.90												
SS EFC (I) Limited	AAACA9727B AAACA9727B	Mangina Srinivas Rao	ACHPR6536R	Independent Director	Any other transaction Any other transaction	Sitting Fee		and Board Approval. Companies Act, 2013 and Board Approval.	1.90												
56 EFC (I) Limited	AAACA9727B	Nikhil Diliphhai Bhuta	AHZPB3348L	WTD	Remuneration	and the		the Companies Act, 2013 and Shareholders'	3.25	0.00											
57 Whitehills Interior Limited	AADCW4108R	Abhishek Narbaria	AFXPN5866M	Director	Remuneration			the Companies Act, 2013 and Shareholders'	17.77												
58 Whitehills Interior Limited	AADCW4108R	Umesh Kumar Sahay	BOIPS8195D	Director	Remuneration			the Companies Act, 2013 and Shareholders'	13.55	0.00											
Total value of transaction during the repo	erting period							200 000 0000	34638.20038										•		