

January 23, 2025

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

Sub.: Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

Dear Sir/Ma'am,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 dated January 2, 2025, we are submitting herewith the Integrated Filing (Financial) for the quarter and nine-month period ended December 31, 2024.

- A. Financial Results – **Enclosed**
- B. Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. – **Enclosed**
- C. Disclosure of outstanding default on loans and debt securities - **Not Applicable**
- D. Format for disclosure of related party transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter) – **Not Applicable**
- E. Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (standalone and consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – **Not Applicable**

The above information is also available on the website of the Company www.efclimited.com

Kindly take the same on records.

Thanking You,
For EFC (I) Limited

Aman Gupta
Company Secretary

Encl.: As Above.

EFC (I) Limited

Regd. Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar,
Pune-411007, Maharashtra | CIN: L74110PN1984PLC216407

Tel.: 020 2952 0138 | Email Id: compliance@efclimited.in | Website: www.efclimited.in

A. FINANCIAL RESULTS

Independent Auditor's Review Report on Standalone Unaudited Quarterly 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 December 31, 2024 and the year to date results for the period April 01, 2024 to December 31, 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

**New Delhi:**

505, Chiranjiv Tower,
 43, Nehru Place,
 New Delhi 110019, India
 Tel: +91-11-2622-3712,
 2622-6933

Mumbai:

305-306, 3rd Floor,
 Garnet Palladium, Off Western
 Exp Highway, Goregaon
 (East), Mumbai - 400063
 T: +91-93230-12655

Gurgaon:

GLOBAL BUSINESS SQUARE,
 Building No. 32, Sector 44,
 Institutional Area
 Gurugram, 122002, India
 Tel: +91-124-4786200

Pune:

Flat No 03, Plot No 28,
 Gowardhan Housing
 Society, Maharshi Nagar,
 Pune - 411037
 Ph: +91.20.24260504

Chennai:

Sri Raghava Nilayam,
 Old No 38 , New No 28,
 West Circular Road,
 Mandavelipakkam, Chennai,
 Tamil Nadu, India, 600028

Dubai:


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: 25137405BMIZSR2232

Place: Pune

Date: 23 January 2025



EFC (I) LIMITED


CIN: L74110PN1984PLC216407

Regd Office: 6th Floor, V.B Capitol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007
Unaudited Statement of Standalone financial results for the Quarter and Nine months ended December 31, 2024

Rs. In Lakhs (Unless stated otherwise)

Sr No	Particulars	Quarter Ended			Nine months ended		Year Ended
		31 st December, 2024	30 th September, 2024	31 st December, 2023	31 st December, 2024	31 st December, 2023	31 st March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
	Revenue from operations	648.78	445.81	496.18	1,302.46	1,068.89	1,097.24
	Other income	547.04	673.47	6.66	1,712.10	13.84	862.12
	Total income (I)	1,195.82	1,119.28	502.84	3,014.56	1,082.73	1,959.36
II	Expenses						
	Cost of service	150.64	125.34	73.48	373.07	292.70	382.17
	Changes in inventories of stock-in-trade	-	-	206.00	-	206.00	306.00
	Employee benefits expense	98.43	94.36	17.77	274.01	44.12	137.46
	Finance costs	65.18	99.59	43.52	150.48	83.87	128.96
	Depreciation and amortization expense	126.70	82.20	83.57	256.83	182.33	265.80
	Other expenses	43.79	85.54	41.41	168.51	139.05	387.16
	Total expenses (II)	484.74	427.03	465.70	1,222.90	948.08	1,607.55
III	Profit/(loss) before tax (I-II) & Exceptional Item	711.08	692.25	37.14	1,791.66	134.65	351.81
IV	Exceptional Item	-	-	-	-	-	-
V	Profit/(loss) before tax (III-IV)	711.08	692.25	37.14	1,791.66	134.65	351.81
VI	Tax expense						
	Current tax	112.64	125.49	19.35	325.82	50.28	118.36
	Deferred tax	75.83	52.81	(9.46)	137.91	(16.05)	(20.50)
	Tax expenses for previous period	-	-	6.39	-	-	-
	Total tax expense (VI)	188.47	178.30	16.28	463.73	34.23	97.86
VII	Profit/(loss) after tax for the period (V-VI)	522.61	513.95	20.86	1,327.93	100.42	253.94
VIII	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	Remeasurement (loss)/gain on defined benefit plans	-	-	-	-	-	(2.23)
	Income tax effect	-	-	-	-	-	0.56
	Items that will be reclassified to profit or loss						
	Total other comprehensive income (VIII)	-	-	-	-	-	(1.67)
IX	Total comprehensive income for the period (V+VI)	522.61	513.95	20.86	1,327.93	100.42	252.27
X	Paid up equity share capital (Face value of Rs. 2/-per share) fully paid	995.53	995.53	798.59	995.53	798.59	995.53
XI	Other Equity (excluding revaluation reserve)						36,056.63
XII	Earnings per equity share (Face value of Rs 2/- each not annualised)						
	Basic (in Rs)	1.05	1.03	0.05	2.67	0.26	0.61
	Diluted (in Rs)	1.05	1.03	0.05	2.67	0.26	0.61

For EFC (I) Limited


Umesh Kumar Sahay
 Managing Director
 DIN: 01733060
 Date: 23rd January 2025
 Place: Pune



EFC (I) LIMITED

(CIN:L74110PN1984PLC216407)

Regd Office: 6th Floor, V.B Capitol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007
 Unaudited Statement of Standalone Segment information for the Quarter and Nine Month ended December 31, 2024

Particulars	Quarter ended			Nine months ended		Year ended
	31st December, 2024	30th September, 2024	31st December, 2023	31st December, 2024	31st December, 2023	31st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
Rental	648.78	445.81	162.18	1,302.46	1,068.89	513.13
Brokerage & commission	-	-	-	-	-	0.11
Furniture	-	-	334.00	-	-	584.00
Unallocated	547.04	673.47	6.66	1,712.10	13.84	862.12
Total Segment Revenue	1,195.82	1,119.28	502.84	3,014.56	1,082.73	1,959.36
Less: Inter segment revenue	-	-	-	-	-	-
Revenue from operations	1,195.82	1,119.28	502.84	3,014.56	1,082.73	1,959.36
2. Segment Result (Profit)(+)/Loss (-) before tax and Interest from Each segment)						
Rental	229.22	54.80	55.65	230.04	204.68	293.47
Brokerage & commission	-	-	-	-	-	0.05
Furniture	-	-	25.01	-	-	187.24
Unallocated	547.04	673.47	6.66	1,712.10	13.84	-
Total Profit/(loss) before tax	776.26	728.27	87.32	1,942.14	218.52	480.76
Less: (i) Finance Cost	65.18	36.02	43.52	150.48	83.87	128.95
Profit Before Tax	711.08	692.25	37.14	1,791.66	134.65	351.81
3. Segment Assets						
Rental	5,029.29	3,492.16	5,573.42	5,029.29	5,573.42	2,481.54
Brokerage & commission	-	-	11,478.31	-	11,478.31	11,478.31
Furniture	-	-	-	-	-	-
Unallocated	38,120.22	37,734.25	-	38,120.22	-	25,814.93
Total Segment Assets	43,149.51	41,226.41	17,051.73	43,149.51	17,051.73	39,774.78
Net Segment Assets	43,149.51	41,226.41	17,051.73	43,149.51	17,051.73	39,774.78
4. Segment Liabilities						
Rental	4,011.21	2,918.99	727.49	4,011.21	727.49	1,247.26
Brokerage & commission	-	-	-	-	-	0.29
Furniture	-	-	-	-	-	1,419.54
Unallocated	751.36	449.93	1,498.25	751.36	1,498.25	-
Total segment liabilities	4,762.57	3,368.92	2,225.74	4,762.57	2,225.74	2,667.09
Net segment liabilities	4,762.57	3,368.92	2,225.74	4,762.57	2,225.74	2,667.09

For EFC (I) Limited


 Umesh Kumar Sahay
 Managing Director
 DIN: 01733060
 Date: 23rd January 2025
 Place: Pune



EFC (I) LIMITED

CIN: L74110PN1984PLC216407

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

Explanatory notes to the Standalone Unaudited Statement of Financial Results for the quarter and nine months ended Decemver 31, 2024

- 1 The above Unaudited Standalone Financial Results for the quarter and nine months ended December 31, 2024 were reviewed and recommended by the Audit Committee and have been approved by the Board of Directors at its meeting held on January 23, 2025
- 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 nine months ended December 31, 2024. An unqualified review 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.

For EFC (I) Limited



Umesh Kumar Sahay
Managing Director

DIN: 01733060

Date: 23rd January 2025

Place: Pune



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

To,
The Board of Directors
EFC (I) Limited

1. We have reviewed the accompanying statement of consolidated unaudited financial results ('the Statement') of EFC (I) Limited ('the Parent Company') and its subsidiaries (the Parent Company and its subsidiaries together referred to as 'the Group'), Attention is drawn to the fact that the consolidated figures for the corresponding quarter ended December 31, 2024 and the corresponding period from April 1, 2024 to December 31, 2024, as reported in these financial results have been approved by the Parent's Board of Directors, but have not been subjected to review.
2. This Statement, which is the responsibility of the Parent Company's management and approved by the Parent 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. 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 interim financial information consists of making inquiries, primarily of persons 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. 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. The statement includes the results of the following entities:
 - a. EFC (I) Limited
 - b. EK Designs Industries Limited
 - c. EFC Limited
 - d. Whitehills Interior Limited
 - e. EFC Investment Advisors Private Limited
 - f. EFC Estate Private Limited



New Delhi:

505, Chiranjiv Tower,
 43, Nehru Place,
 New Delhi 110019, India
 Tel: +91-11-2622-3712,
 2622-6933

Mumbai:

305-306, 3rd Floor,
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GLOBAL BUSINESS SQUARE,
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 Institutional Area
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Flat No 03, Plot No 28,
 Gowardhan Housing
 Society, Maharshi Nagar,
 Pune - 411037
 Ph: +91.20.24260504

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Sri Raghava Nilayam,
 Old No 38 , New No 28,
 West Circular Road,
 Mandavelipakkam, Chennai,
 Tamil Nadu, India, 600028

Dubai:

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

- g. EFC AIF LLP
 - h. Degwekar Industries Private Limited
 - i. EFC Tech Space Private Limited
 - j. M/s Monarch Workspace
 - k. EFC Investment Manager Private Limited
 - l. EFC Estate Wakadewadi Private Limited
 - m. Bigbox Ventures Private Limited
 - n. M/s. Sprint Workspace
 - o. EFC Prime
 - p. EFC Estate Marisoft 14 Private Limited
 - q. EFC Estate Marisoft 23 Private Limited
5. 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 6 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 terms 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.
6. We did not review the interim financial results of fifteen subsidiaries mentioned at sub-point no. c to q of point no 4, included in the Statement whose financial information (before eliminating intercompany transactions and balances) reflect total revenues of ₹ 17882.02 lakhs and ₹ 46964.39 lakhs, total net profit after tax of ₹ 3426.71 lakhs and ₹ 8152.40 lakhs, total comprehensive income of ₹ 3426.71 lakhs and ₹ 8152.40 lakhs, for the quarter ended December 31, 2024 and for the period from April 1, 2024 to December 31, 2024 respectively, 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: 25137405BMIZSS5033

Place: Pune

Date: 23 January 2025



EFC (I) LIMITED
(CIN:L74110PN1984PLC216407)

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

Unaudited Statement of Consolidated Financial Results for the Quarter and Nine months ended December 31st,2024

(Rs In Lakhs except otherwise mentioned)

Sr. No.	Particulars	Quarter Ended			Nine months ended		Year Ended
		31 st December,2024	30 th September, 2024	31 st December, 2023	31 st December,2024	31 st December, 2023	31 st March 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
	a) Revenue from operations	17,724.12	16,643.68	17,208.36	44,573.10	32,626.18	41,032.08
	b) Other income	426.77	464.34	160.49	1,214.14	340.23	1,845.62
	Total Income	18,150.89	17,108.02	17,368.85	45,787.24	32,966.41	42,877.70
II	Expenses						
	a) Cost of material/services	6,721.93	6,010.25	1,281.30	16,212.59	8,176.85	10,048.92
	b) Employee benefits expense	796.70	592.50	372.58	1,847.47	945.21	1,409.35
	c) Finance costs	1,838.41	733.20	1,131.88	3,116.47	2,846.71	3,532.08
	d) Depreciation and amortisation expense	2,625.79	2,097.54	1,996.38	7,004.44	5,624.89	7,562.55
	e) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	940.45	2,107.28	893.34	4,675.83	1,919.86	3,627.43
	f) Change in Inventories of Finished Goods	-	-	8,555.42	-	8,555.42	8,606.06
	Total expenses	12,923.28	11,540.78	14,230.90	32,856.80	28,068.95	34,780.39
III	Profit/(Loss) before exceptional items and taxes (I-II)	5,227.61	5,567.24	3,137.95	12,930.44	4,897.46	8,097.31
IV	Exceptional item						
V	Profit before Tax (III-IV)	5,227.61	5,567.24	3,137.95	12,930.44	4,897.46	8,097.31
VI	Tax expense						
	Current tax	586.65	714.75	1,074.75	1,610.94	1,673.67	1,446.40
	Deferred tax	593.84	1,196.12	(54.82)	2,038.85	(131.47)	502.04
	Tax expenses related to earlier period	-	-	6.39	-	(181.54)	(181.54)
	Total Tax Expenses	1,180.49	1,910.87	1,026.32	3,649.79	1,360.66	1,766.90
VII	Net Profit/(loss) for the period (V-VI)	4,047.12	3,656.37	2,111.63	9,280.65	3,536.80	6,330.40
VIII	Other Comprehensive income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	Remeasurement (loss)/gain on defined benefit plans	-	-	-	-	-	(17.54)
	Income tax effect	-	-	-	-	-	4.41
	Net other Comprehensive income not to be reclassified to profit or loss in subsequent period	-	-	-	-	-	(13.13)
	Items that will be reclassified to profit or loss	-	-	-	-	-	-
	Other comprehensive income for the year, net of tax	-	-	-	-	-	(13.13)
IX	Total comprehensive income for the year, net of tax	4,047.12	3,656.37	2,111.63	9,280.65	3,536.80	6,317.27
	Profit/(Loss) for the year attributable to:						
	Owner of the Company	3,794.27	2,893.24	1,652.58	8,200.98	3,003.65	5,799.22
	Non Controlling Interest	252.85	763.14	459.04	1,079.67	533.15	532.23
	Other Comprehensive Income/(Loss) for the year attributable to:						
	Owner of the Company	-	-	-	-	-	(13.13)
	Non Controlling Interest	-	-	-	-	-	-
	Total Comprehensive Income/(Loss) for the year attributable to:						
	Owner of the Company	3,794.27	2,893.24	1,652.58	8,200.98	3,003.65	5,786.09
	Non Controlling Interest	252.85	763.14	459.04	1,079.67	533.15	532.23
X	Paid-up equity share capital (face value of ₹ 2/- each)	995.53	995.53	798.59	995.53	798.59	995.53
XI	Reserve excluding Revaluation Reserves as per Balance sheet of previous accounting year	-	-	-	-	-	41,682.22
XII	Earnings Per Share (of Rs. 2/- each)(not annualised):						
	Basic (in ₹)	8.13	7.35	5.27	18.64	9.17	14.06
	Diluted (in ₹)	8.13	7.35	5.27	18.64	9.17	14.06

FOR EFC (I) LIMITED

UMESH KUMAR SAHAY
MANAGING DIRECTOR
DIN: 01733060
DATE: 23rd January 2025
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 Nine months ended December 31st, 2024

(Rs in Lakhs except otherwise mentioned)

Particulars	Quarter ended			Nine Months Ended		Year ended
	31 st December,2024	30 th September, 2024	31 st December, 2023	31 st December,2024	31 st December, 2023	31 st March 2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment revenue						
Rental	9,633.74	8,919.92	7,375.53	25,232.73	19,308.28	26,303.96
Interior	6,757.71	7,723.76	5,324.01	18,011.38	8,988.83	11,312.95
Furniture	1,332.67	-	4,669.30	1,332.67	4,669.30	5,260.79
Unallocated	426.77	464.34	-	1,210.45	-	-
Total Segment revenue	18,150.89	17,108.02	17,368.85	45,787.24	32,966.41	42,877.70
Less: Inter Segment revenue	-	-	-	-	-	-
Revenue from operations	18,150.89	17,108.02	17,368.85	45,787.24	32,966.41	42,877.70
2. Segment result (Profit)(+)/Loss (-) before tax and interest from each segment)						
Rental	4,738.84	3,458.09	2,116.09	9,774.19	5,664.49	9,810.83
Interior	1,877.60	2,378.01	1,243.43	5,039.46	2,079.67	1,818.56
Furniture	22.81	-	910.30	22.81	-	-
Unallocated	426.77	464.34	-	1,210.45	-	-
Total Profit/(loss) before tax	7,066.02	6,300.44	4,269.82	16,046.91	7,744.16	11,629.39
Less: (I) Finance cost	1,838.41	733.20	1,131.88	3,116.47	2,846.71	3,532.08
Profit before tax	5,227.61	5,567.24	3,137.95	12,930.44	4,897.46	8,097.31
3. Segment Assets						
Rental	1,40,585.98	1,35,411.85	51,997.32	1,40,585.98	51,997.32	81,841.79
Interior	9,995.26	10,422.12	3,541.58	9,995.26	3,541.58	10,166.21
Furniture	1,050.66	827.96	1,596.65	1,050.66	1,596.65	20.72
Unallocated	-	3.99	-	-	-	-
Total Segment Assets	1,51,631.90	1,46,665.92	57,135.55	1,51,631.90	57,135.55	92,028.71
4. Segment Liabilities						
Rental	82,903.53	91,212.87	43,691.74	82,903.53	43,691.74	60,967.26
Interior	5,252.83	(569.07)	3,382.29	5,252.83	3,382.29	8,739.31
Furniture	31.75	(22.20)	1,674.58	31.75	1,674.58	-
Unallocated	782.94	6,865.16	-	782.94	-	-
Total Segment Liabilities	88,971.05	97,486.76	48,748.61	88,971.05	48,748.61	69,706.57

FOR EFC (I) LIMITED

UMESH KUMAR SAHAY
MANAGING DIRECTOR
DIN: 01733060
DATE:23rd January 2025
PLACE: PUNE



EFC (I) LIMITED

(CIN:L74110PN1984PLC216407)

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

Notes : Explanatory notes to the Unaudited Statement of consolidated financial results for the quarter and nine months ended December 31st, 2024

- 1 The above Unaudited Consolidated Financial Results for the quarter and nine month ended December 31, 2024 were reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on January 23, 2025
- 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 nine month ended December 31, 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.

FOR EFC (I) LIMITED



UMESH KUMAR SAHAY
MANAGING DIRECTOR
DIN: 01733060
DATE: 23rd January 2025
PLACE: PUNE



B. STATEMENT OF DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT

Statement 1	
Name of Listed Entity	EFC (I) Limited
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	Nil
Date of Raising Funds	10-01-2024
Amount Raised (in Rs. Crores)	229.640
Report filed for Quarter ended	31-12-2024
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Nil
If Yes, Date of shareholder Approval	Nil
Explanation for the Deviation / Variation	Nil
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any	Nil

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr. No.	Original Object	Modif-ied Object, if any	Original Allocation	Modi-fied allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks, if any
1	<ul style="list-style-type: none"> To grow businesses of the Company through backward or forward integration, direct or indirect activities in an organic or inorganic manner; To invest in technology, human resources and other supporting infrastructure to achieve the targeted growth 	1) To grow businesses of the Company through backward or forward integration, direct or indirect activities, in an organic or inorganic manner - 70% of net proceed of the preferential issue;	229.64	229.64	142.49	0.000	The Company has raised total capital of Rs. 242.44 crores through preferential issue, which allotment was took place on 10 January, 2024 (Rs. 229.64 Cr.) and 11 January, 2024 (Rs. 12.80 Cr.). Accordingly,

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	<ul style="list-style-type: none"> • To provide adequate working capital, including to fund trade and other liabilities, if any. 	<p>2) To invest in technology, human resources and other supporting infrastructure to achieve the targeted growth - 5% of net proceed of the preferential issue; and</p> <p>3) To provide adequate working capital, including to fund trade and other liabilities, if any - 25% of net proceed of the preferential issue.</p>					both are part of single pref round.
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Statement 2	
Name of Listed Entity	EFC (I) Limited
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	Nil
Date of Raising Funds	11-01-2024
Amount Raised (in Rs. Crores)	12.800
Report filed for Quarter ended	31-12-2024
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	Nil
If Yes, Date of shareholder Approval	Nil
Explanation for the Deviation / Variation	Nil
Comments of the Audit Committee after review	Nil
Comments of the auditors, if any	Nil

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Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr. No.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/ Variation for the quarter according to applicable object	Remarks, if any
1	<ul style="list-style-type: none"> To grow businesses of the Company through backward or forward integration, direct or indirect activities in an organic or inorganic manner; To invest in technology, human resources and other supporting infrastructure to achieve the targeted growth To provide adequate working capital, including to fund trade and other liabilities, if any. 	1) To grow businesses of the Company through backward or forward integration, direct or indirect activities, in an organic or inorganic manner - 70% of net proceed of the preferential issue; 2) To invest in technology, human resources and other supporting infrastructure to achieve the targeted growth - 5% of net proceed of the preferential issue; and 3) To provide adequate working capital, including to fund trade and other liabilities, if any - 25% of net proceed of the preferential issue.	12.8	12.8	0.000	0.000	The Company has raised total capital of Rs. 242.44 crores through preferential issue, which allotment was took place on 10 January, 2024 (Rs. 229.64 Cr.) and 11 January, 2024 (Rs. 12.80 Cr.). Accordingly, both are part of single pref round.

Deviation or variation could mean:

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or

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(c) Change in terms of a contract referred to in the fund raising document i.e. prospectus, letter of offer etc.

Thanking you,
For EFC (I) Limited

Aman Gupta
Company Secretary

Date: 23-01-2025
Place: Pune

EFC (I) Limited

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C. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - Not Applicable

D. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half yearly filings i.e., 2nd and 4th quarter) – Not Applicable for this quarter.

E. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) – Not Applicable for this quarter

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