

| XBRL Excel Utility | |
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1. Overview

The excel utility can be used for creating the XBRL/XML file for e-filing of Integrated Governance 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 from BSE Website to your local system.
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.
6. Kindly use this file in local system instead of OneDrive/shared drive. Because it may give an error "Run-time error '52' : Bad file name or number" While clicking on textblock button if files saved on OneDrive/shared drive.

3. Index

| | | |
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| 3 | Composition of Committee | Annexure I - Composition of Committee |
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4. Steps for Filing Integrated Governance Report

I. Fill up the data: Navigate to each field of every section in the sheet to provide applicable data in correct format. (Formats will get reflected while filling data.)

- Use paste special command to paste data from other sheet.

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.

VI. Upload XML file to BSE Listing Center: For uploading the XBRL/XML file generated through Utility, login to BSE Listing Center and upload generated xml file. On Upload screen provide the required information and browse to select XML file and submit the XML.

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.

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General information about company

| | | |
|---|--|--|
| Scrip code | 512008 | Enter the quarter ended date only |
| NSE Symbol | EFCIL | |
| MSEI Symbol | NOTLISTED | |
| ISIN | INE886D01026 | |
| Name of the entity | EFC (I) Limited | |
| Date of start of financial year | 01-04-2025 | |
| Date of end of financial year | 31-03-2026 | |
| Reporting Quarter Type | Quarterly | |
| Date of Quarter Ending | 31-12-2025 | |
| Type of company | Equity | |
| Whether Annexure I (Part A) of the SEBI Circular dated December 31, 2024 related to Compliance Report on Corporate Governance is applicable to the entity? | Yes | |
| Whether Annexure I (Part B) of the SEBI Circular dated December 31, 2024 related to Investor Grievance Redressal Report is Applicable to the entity? | Yes | |
| Whether Annexure I (Part C) of the SEBI Circular dated December 31, 2024 related to Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies is Applicable to the entity? | Yes | |
| Whether Annexure I (Part D) of the SEBI Circular dated December 31, 2024 related to Disclosure of Imposition of Fine or Penalty is Applicable to the entity? | No | <input type="button" value="Add Notes"/> |
| Whether Annexure I (Part E) of the SEBI Circular dated December 31, 2024 related to Disclosure of Updates to Ongoing Tax Litigations or Disputes is Applicable to the entity? | No | <input type="button" value="Add Notes"/> |
| Risk management committee | Applicable | |
| Market Capitalisation as per immediate previous Financial Year | Top 1000 listed entities | |
| Is SCORE ID Available ? | Yes | |
| SCORE Registration ID | a00169 | |
| Reason For No SCORE ID | | |
| Type of Submission | Original | |
| Remarks (website dissemination) | <input type="button" value="Add Notes"/> | |
| Remarks for Exchange (not for Website Dissemination) | <input type="button" value="Add Notes"/> | |

<<< Notes mandatory, if Not Applicable

<<< Notes mandatory, if Not Applicable

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Annexure 1

Annexure 1 to be submitted by listed entity on quarterly basis

I. Composition of Board of Directors

Disclosure of notes on composition of board of directors explanatory

[Add Notes](#)

Whether the listed entity has a Regular Chairperson

Yes

Whether Chairperson is related to MD or CEO

Yes

Disqualification of Directors under section 164 of the Companies Act, 2013

| Sl | Title (Mr / Ms) | Name of the Director | PAN | DIN | Category 1 of directors | Category 2 of directors | Category 3 of directors | Date of Birth | Whether the director is disqualified? | Start Date of disqualification | End Date of disqualification | Details of disqualification | Current status | Whether special resolution passed? (Refer Reg. 17(1A) of Listing Regulations) | Date of passing special resolution | Initial Date of appointment | Date of Re-appointment | Date of cessation | Tenure of director (in months) | No of Directorship in listed entities including this entity (Refer Regulation 154 of Listing Regulations) | No of Independent Directorship in listed entities including this entity (Refer Regulation 174(2)(b) of Listing Regulations) | Number of memberships in Audit/ Stakeholder Committees including this entity (Refer Regulation 26(2) of Listing Regulations) | No of past of Chairperson in Audit/ Stakeholder Committees held in listed entities including this entity (Refer Regulation 26(2) of Listing Regulations) | Reason for Cessation | Notes for not providing PAN | Notes for not providing DIN |
|----|-----------------|-----------------------------|----------|-----|--|-------------------------|-------------------------|---------------|---------------------------------------|--------------------------------|------------------------------|-----------------------------|----------------|---|------------------------------------|-----------------------------|------------------------|-------------------|--------------------------------|---|---|--|--|----------------------|-----------------------------|-----------------------------|
| 1 | Mr | Umesh Kumar Sahay | 0333360 | | Executive Director | Chairman | MD | 24-10-1969 | No | | | | Active | NA | | 08-05-2022 | 01-07-2023 | | | 4 | 0 | 2 | 1 | | | |
| 2 | Mr | Abhishek Marfatia | 01872087 | | Non-Executive - Non-Independent Director | Not Applicable | | 22-10-1983 | No | | | | Active | NA | | 26-05-2022 | 24-10-2024 | | | 4 | 0 | 2 | 0 | | | |
| 3 | Mr | Nehal Digambar Dhruv | 02111666 | | Executive Director | Not Applicable | | 16-10-1977 | No | | | | Active | NA | | 26-05-2022 | 01-10-2023 | | | 3 | 0 | 7 | 0 | | | |
| 4 | Mr | Rajesh Chandrakant Vaidhyan | 00119814 | | Non-Executive - Independent Director | Not Applicable | | 27-12-1955 | No | | | | Active | NA | | 13-08-2022 | | | 40.18 | 2 | 2 | 4 | 2 | | | |
| 5 | Mr | Mangalika Srinivas Rao | 00095079 | | Non-Executive - Independent Director | Not Applicable | | 09-08-1960 | No | | | | Active | NA | | 26-10-2022 | | | 36.05 | 7 | 7 | 10 | 4 | | | |
| 6 | Ms | Gayathri Srinivasan Iyer | 00054785 | | Non-Executive - Independent Director | Not Applicable | | 02-02-1972 | No | | | | Active | NA | | 26-05-2022 | | | 43.05 | 4 | 4 | 7 | 2 | | | |

Annexure 1

II. Composition of Committees

Disclosure of notes on composition of committees explanatory

Add Notes

For this quarter kindly note the following points:
 1. Date of Appointment and Date of Cessation (if applicable) must be mandatorily filled for every Committee.
 2. Date of Appointment can be any day upto September 30, 2022.
 3. Date of Cessation must be for the current quarter only, i.e. July 1, 2022 to September 30, 2022

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be pre-filled automatically

| Audit Committee Details | | | | | | | |
|---|------------|-----------------------------|--------------------------------------|-------------------------|---------------------|-------------------|---------|
| Whether the Audit Committee has a Regular Chairperson | | | | | Yes | | |
| Sr | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| 1 | 09054785 | Gayathri Srinivasan Iyer | Non-Executive - Independent Director | Chairperson | 26-05-2022 | | |
| 2 | 00119614 | Rajesh Chandrakant Vaishnav | Non-Executive - Independent Director | Member | 13-08-2022 | | |
| 3 | 02111646 | Nehil Diliphalal Bhuta | Executive Director | Member | 26-05-2022 | | |
| 4 | 08095079 | Mangina Srinivas Rao | Non-Executive - Independent Director | Member | 04-11-2023 | | |
| 5 | | | | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be pre-filled automatically

| Nomination and remuneration committee | | | | | | | |
|---|------------|-----------------------------|--------------------------------------|-------------------------|---------------------|-------------------|---------|
| Whether the Nomination and remuneration committee has a Regular Chairperson | | | | | Yes | | |
| Sr | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| 1 | 09054785 | Gayathri Srinivasan Iyer | Non-Executive - Independent Director | Chairperson | 26-05-2022 | | |
| 2 | 00119614 | Rajesh Chandrakant Vaishnav | Non-Executive - Independent Director | Member | 13-08-2022 | | |
| 3 | 08095079 | Mangina Srinivas Rao | Non-Executive - Independent Director | Member | 26-12-2022 | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
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| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be pre-filled automatically

| Stakeholders Relationship Committee | | | | | | | |
|---|------------|-----------------------------|--------------------------------------|-------------------------|---------------------|-------------------|---------|
| Whether the Stakeholders Relationship Committee has a Regular Chairperson | | | | | Yes | | |
| Sr | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| 1 | 00119614 | Rajesh Chandrakant Vaishnav | Non-Executive - Independent Director | Chairperson | 26-12-2022 | | |
| 2 | 09054785 | Gayathri Srinivasan Iyer | Non-Executive - Independent Director | Member | 26-12-2022 | | |
| 3 | 02111646 | Nehil Diliphalal Bhuta | Executive Director | Member | 26-12-2022 | | |
| 4 | | | | | | | |
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| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |

| Risk Management Committee | | | | | | | |
|---|------------|---------------------------|--------------------------------------|-------------------------|---------------------|-------------------|---------|
| Whether the Risk Management Committee has a Regular Chairperson | | | | | Yes | | |
| Sr | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| 1 | 08095079 | Mangina Srinivas Rao | Non-Executive - Independent Director | Chairperson | 29-05-2025 | | |
| 2 | 09054785 | Gayathri Srinivasan Iyer | Non-Executive - Independent Director | Member | 29-05-2025 | | |
| 3 | 02111646 | Nehil Diliphalal Bhuta | Executive Director | Member | 29-05-2025 | | |
| 4 | 09494309 | Uday Tushar Yora | Chief Financial Officer | Member | 29-05-2025 | | 3 |
| 5 | 00000000 | Vaaris Pandit | Legal Officer | Member | 29-05-2025 | | 4 |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |

Note: Please enter DIN. After entering DIN, Name of Committee members and Category 1 of Directors shall be pre-filled automatically

| Corporate Social Responsibility Committee | | | | | | | |
|---|------------|---------------------------|-------------------------|-------------------------|---------------------|-------------------|---------|
| Whether the Corporate Social Responsibility Committee has a Regular Chairperson | | | | | Yes | | |
| Sr | DIN Number | Name of Committee members | Category 1 of directors | Category 2 of directors | Date of Appointment | Date of Cessation | Remarks |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | | | | | |
| 4 | | | | | | | |
| 5 | | | | | | | |
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| 9 | | | | | | | |
| 10 | | | | | | | |

| Other Committee | | | | | | |
|-----------------|------------|---------------------------|-------------------------|-------------------------|-------------------------|---------|
| Sr | DIN Number | Name of Committee members | Name of other committee | Category 1 of directors | Category 2 of directors | Remarks |
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |

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Disclosure of notes on meeting of board of directors explanatory

[Add Notes](#)

| Sr. No. | Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order) | Maximum gap between any two consecutive (in number of days) | Notes for not providing Date | Whether requirement of Quorum met (Yes/No) | Total Number of Directors as on date of the meeting | Number of Directors present* (All directors including Independent Director) | No. of Independent Directors attending the meeting* |
|---------|---|---|------------------------------|--|---|---|---|
| 1 | 24-07-2025 | | | Yes | 6 | 6 | 3 |
| 2 | 08-09-2025 | 45 | | Yes | 6 | 6 | 3 |
| 3 | 11-11-2025 | 63 | | Yes | 6 | 6 | 3 |
| 4 | 28-11-2025 | 16 | | Yes | 6 | 5 | 2 |

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* to be filled in only for the current quarter meetings

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Annexure 1

IV. Meeting of Committees

Disclosure of notes on meeting of committees explanatory

[Add Notes](#)

| Sr | Name of Committee | Date(s) of meeting (Enter dates of Previous quarter and Current quarter in chronological order) | Maximum gap between any two consecutive (in number of days) | Name of other committee | Reason for not providing date | Whether requirement of Quorum met (Yes/No) | Total Number of Directors in the Committee as on date of the meeting | Number of Directors Present (All Directors including Independent Director) | No. of Independent Directors attending the meeting* | No. of members attending the meeting (other than Board of Directors) |
|--|---------------------------------------|---|---|-------------------------|-------------------------------|--|--|--|---|--|
| Add Delete | | | | | | | | | | |
| 1 | Audit Committee | 24-07-2025 | | | | Yes | 4 | 4 | 3 | 0 |
| 2 | Audit Committee | 08-09-2025 | 45 | | | Yes | 4 | 3 | 2 | 0 |
| 3 | Audit Committee | 11-11-2025 | 63 | | | Yes | 4 | 4 | 3 | 0 |
| 4 | Nomination and remuneration committee | 08-09-2025 | | | | Yes | 3 | 2 | 2 | 0 |

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* to be filled in only for the current quarter meetings

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Annexure 1

V. Affirmations

| Sr | Subject | Compliance status (Yes/No) |
|----|---|----------------------------|
| 1 | The composition of Board of Directors is in terms of SEBI (Listing obligations and disclosure requirements) Regulations, 2015 | Yes |
| 2 | The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015 a. Audit Committee | Yes |
| 3 | The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. b. Nomination & remuneration committee | Yes |
| 4 | The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. c. Stakeholders relationship committee | Yes |
| 5 | The composition of the following committees is in terms of SEBI(Listing obligations and disclosure requirements) Regulations, 2015. d. Risk management committee (applicable to the top 1000 listed entities) | Yes |
| 6 | The committee members have been made aware of their powers, role and responsibilities as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015. | Yes |
| 7 | The meetings of the board of directors and the above committees have been conducted in the manner as specified in SEBI (Listing obligations and disclosure requirements) Regulations, 2015. | Yes |
| 8 | This report and/or the report submitted in the previous quarter has been placed before Board of Directors. | Yes |
| 9 | Any comments/observations/advice of Board of Directors may be mentioned here: | Add Notes |

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Annexure 1

| Sr | Subject | Compliance status |
|----|-------------------|--|
| 1 | Name of signatory | Aman Gupta |
| 2 | Designation | Company Secretary and Compliance Officer |

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Details of Cyber security incidence

Whether as per Regulation 27(2)(ba) of SEBI (LODR) Regulations, 2015 there has been cyber security incidents or breaches or loss of data or documents during the quarter

No

Other details of cyber security incidence or breaches or loss of data event

[Add Notes](#)

Number of cyber security incidence or breaches or loss of data event occurred during the quarter

Sr.

Date of the event

Brief details of the event

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Signatory Details

| | |
|-----------------------|--|
| Name of signatory | Aman Gupta |
| Designation of person | Company Secretary and Compliance Officer |
| Place | Pune |
| Date | 28-01-2026 |

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Investor Grievance Details

| | |
|---|---|
| No. of investor complaints pending at the beginning of Quarter | 0 |
| No. of investor complaints received during the Quarter | 0 |
| No. of investor complaints disposed off during the Quarter | 0 |
| No. of investor complaints those remaining unresolved at the end of the Quarter | 0 |

[Home](#)[Validate](#)**Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies-**

The details of acquisition of shares or voting rights in unlisted companies during the quarter in terms of sub-para 1 of para A of Part A of Schedule III are given below:

Any Other Information for Disclosure of Acquisition of Shares or Voting Rights in Unlisted Companies[Add Notes](#)

| Sr. No. | Name of the unlisted company in which shares or voting rights have been acquired | Date of acquisition | Aggregate holding (% shares or voting rights) as at the end of the previous quarter | % shares or voting rights acquired during the quarter | Aggregate holding (% shares or voting rights) as at the end of the quarter |
|---------|--|---------------------|---|---|--|
| 1 | Ek Design Industries Limited | 26-12-2025 | 76.00% | 13.59% | 89.59% |
| 2 | Forty Two Ventures | 26-12-2025 | 50.00% | 50.00% | 100.00% |