Real Estate as a Service Company

July 29, 2026

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

To,
National Stock Exchange of India Limited,
Exchange Plaza, 5th floor, Plot no. C/1,
G Block, Bandra Kurla Complex, Mumbai – 400051.
NSE Symbol: EFCIL

Sub.: Unaudited (Standalone and Consolidated) financial results for the quarter ended June 30, 2026.

Dear Sir/ Ma'am,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), please be informed that the Board of Directors of the Company at its meeting held on Wednesday, July 29, 2026, has inter alia, considered and approved the Unaudited (Standalone and Consolidated) financial results of the Company for the quarter ended June 30, 2026.

A copy of the Unaudited (Standalone and Consolidated) financial results for the quarter ended June 30, 2026 along with the Limited Review Report issued by M/s. Mehra Goel & Co. LLP, Statutory Auditors of the Company are enclosed herewith.

The meeting of the Board of Directors commenced at 4:30 P.M. (IST) and concluded at 5:30 P.M. (IST).

Kindly take the same on records.

Yours faithfully,
For EFC (I) Limited
Aman Kumar Gupta
Digitally signed by Aman Kumar Gupta
Date: 2026.07.29 19:18:29 +05'30'
Aman Gupta
Company Secretary

Encl.: As above

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and Year to Date Financial Results of EFC (I) Limited ("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 standalone unaudited financial results of **EFC (I) Limited** ('the Company') for the quarter ended June 30, 2026, 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) Regulations, 2015 (as amended) ('Listing Regulations') which has been initialled by us for identification purposes.

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') as amended, read with relevant rules made thereunder 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.

   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.

Mehra Goel & Co. Chartered Accountants FRN 000517N PUNE

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.

5. We draw your attention to note 6 of the notes accompanying statement in respect of scheme of merger between EFC (I) limited and Whitehills Interior Limited. The comparative financial information for the quarter ended June 30, 2025, have been restated in the accompanying standalone financial results to give effect to the scheme of merger from the appointment date, in accordance with IND AS 103, Business Combinations. Our conclusion is not modified in respect of this matter.

<u>Other Matter</u>

6. The comparative financial information of the Company for the previous period includes the financial information of Whitehills Interior Limited pursuant to the Scheme of Merger between EFC (I) Limited and Whitehills Interior Limited. The financial information of Whitehills Interior Limited for the quarter ended June 30, 2025, included in the comparative financial information was reviewed/audited by preceding auditors Nikhil Warankar & Co., whose reports have been furnished to us by the Management and have been relied upon by us for the purpose of our audit.

   Our opinion on the standalone financial statements, insofar as it relates to the amounts and disclosures pertaining to Whitehills Interior Limited included in the comparative financial information, is based solely on the reports of the other auditor.

   Our conclusion on the statement is not modified in respect of the above matter.

For **Mehra Goel & Co. LLP**
Chartered Accountants
Firm Registration No: 000517N/N500502

Mehra Goel & Co. FRN 000517N PUNE Chartered Accountants

Roshan Daultani
Partner
Membership no: 137405
UDIN: 26137405KCRXMP6605

Place: Pune
Date: July 29, 2026

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 Financial Results for the Quarter ended June 30, 2026

(All amounts are in lakhs, unless stated otherwise)

Sr. No.	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Audited) (Refer note 6)	(Unaudited)	(Audited)
I	**Income**				
	Revenue from operations	9,856.68	11,988.07	9,423.38	45,914.79
	Other income	361.01	809.99	542.43	2,657.68
	Total income	**10,217.69**	**12,798.06**	**9,965.81**	**48,572.47**
II	**Expenses**				
	Cost of services	6,667.03	7,517.31	5,550.42	29,864.47
	Employee benefit expenses	591.22	2,205.81	488.00	3,813.87
	Finance costs	68.94	844.13	55.07	983.33
	Depreciation and amortisation expenses	94.29	84.52	118.03	373.73
	Other expenses	1,097.10	308.78	467.43	2,326.59
	Total expenses	**8,518.58**	**10,960.55**	**6,678.95**	**37,361.99**
III	**Profit before exceptional item and tax (III = I - II)**	**1,699.11**	**1,837.51**	**3,286.86**	**11,210.48**
IV	Exceptional item	-	-	-	-
V	**Profit before tax (V = III - IV)**	**1,699.11**	**1,837.51**	**3,286.86**	**11,210.48**
VI	**Tax expense**				
	Current tax	1,377.90	658.82	681.77	2,899.24
	Prior period tax	-	110.45	-	110.45
	Deferred tax	(907.05)	(190.70)	112.84	67.34
	Total tax expenses	**470.85**	**578.57**	**794.61**	**3,077.03**
VII	**Profit for the period (VII = V - VI)**	**1,228.26**	**1,258.94**	**2,492.25**	**8,133.45**
	Other comprehensive income				
	Items that will not to be reclassified to profit or loss in subsequent periods				
	- Changes in the fair value of equity investments at FVOCI	22.67	(124.73)	0.37	(124.73)
	- Remeasurement (loss)/gain on defined benefit plans	(3.73)	(14.84)	0.47	(14.84)
	- Income tax relating to these items	(4.77)	35.13	-	35.13
VIII	**Other comprehensive income for the period/year (net of tax)**	**14.17**	**(104.44)**	**0.84**	**(104.44)**
IX	**Total comprehensive income for the period/year, net of tax (VII + VIII)**	**1,242.43**	**1,154.50**	**2,493.09**	**8,029.01**
X	**Paid up equity share capital of Face value of ₹ 2 per share**	2,958.92	2,745.67	1,991.07	2,745.67
XI	**Other Equity**	-	-	-	51,655.43
XII	**Earnings per equity share of Face value of ₹ 2 per share (not annualised for the period ended)**				
	Basic (in ₹)	0.86	0.90	1.79	5.83
	Diluted (in ₹)	0.86	0.90	1.79	5.83

For EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date : 29 July 2026
Place : Pune

EFC (I) Limited

Mehra Goel & Co.
FRN 000517N
PUNE
Chartered Accountants

EFC (I) Limited
CIN: L74110PN1984PLC216407
Registered Office: 6th Floor, VB Capitol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007

Notes to the Unaudited Standalone Financial Results for the quarter ended June 30, 2026

1. The Statement of Unaudited Standalone Financial Results for the quarter ended June 30, 2026, is drawn in accordance with the Regulation 33 of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended, ("Listing Regulations"), which have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 29, 2026 and were subjected to limited review by the Statutory Auditors of the Company.

2. These unaudited standalone financial results has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (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 and in compliance with Regulation 33, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements} Regulations, 2015, as amended.

3. Pursuant to the order of the National Company Law Tribunal, Mumbai Bench ("Hon'ble NCLT"), dated November 12, 2025, in Company Scheme Petition No. CP (CAA)/217/MB/2025 in CA (CAA)/184/MB/2025, approved the Scheme of Arrangement. Pursuant thereto, Whitehills Interior Limited stood merged with EFC (I) Limited with effect from November 28, 2025. This being merger of commonly held entities and accounted for using pooling of interest method, the figures are restated from the beginning of the earliest comparative period presented.

4. During the quarter, the Company allotted 1,06,62,786 fully paid-up equity shares of face value ₹2 each at an issue price of ₹150 per share (including a securities premium of ₹148 per share) pursuant to its Rights Issue.

5. The company operates in a single reportable segment on standalone basis i.e., Interior. Therefore, no separate disclosure on segment information is given in the standalone financial result.

6. The figures for the quarter ended 31st March, 2026 is the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures up to nine months of the relevant financial year

7. Previous period/year figures have been regrouped/rearranged/reclassified wherever considered necessary.

For EFC (I) Limited

EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: July 29, 2026
Place: Pune

Mehra Goel & Co.
FRN 000517N
PUNE
Chartered Accountants

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
("The Holding Company")

1. We have reviewed the accompanying statement of Consolidated Unaudited 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 I"** for the list of subsidiaries included in the Statement) for the quarter ended June 30, 2026 ("the Statement"), 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'), which has been initialled by us for identification purposes.

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.

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.

Mehra Goel & Co. FRN 000517N PUNE Chartered Accountants

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.

5. Other Matters

   a. We did not review the interim financial results of twenty-two subsidiaries from Sr. No. 2 to 23 of **"Annexure I"**, included in the Statement whose financial information (before eliminating intercompany transactions and balances) reflect total revenues of ₹ 20,110.83 lakhs, total net profit after tax of ₹ 5,779.49 lakhs, total comprehensive income of ₹ 5,782.44 lakhs, for the quarter ended June 30, 2026, 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. LLP**
Chartered Accountants
Firm Registration No: 000517N/N500502

Mehra Goel & Co. FRN 000517N PUNE Chartered Accountants

Roshan Daultani
Partner
Membership no: 137405
UDIN: 26137405UVLTOQ7683

Place: Pune
Date: July 29, 2026

Annexure I

List of subsidiaries included in Consolidated financial results

1. Ek Design Industries Limited
2. EFC Limited
3. EFC Tech Space Private Limited
4. M/s. EFC Prime
5. M/s. Sprint Workspace
6. M/s. Monarch Workspace
7. EFC Estate Private Limited
8. EFC Investment Advisors Private Limited
9. EFC Investment Manager Private Limited
10. Sanvritti Alpha Private Limited (formerly EFC Estate 56 Alpha Private Limited)
11. Bigbox Ventures Private Limited
12. EFC Estate Marisoft 2 Private Limited (formerly EFC Estate Marisoft 23 Private Limited)
13. EFC Estate Wakadewadi GF Private Limited (formerly EFC Estate Wakadewadi Private Limited)
14. EFC Estate Marisoft 1 Private Limited (formerly EFC Estate Marisoft 14 Private Limited)
15. EFC AIF LLP
16. EFC Trezure Lifestyle Private Limited (formerly EFC Estate 710 Alpha Private Limited)
17. EFC Retail Spaces Limited (formerly Forty Two Ventures Limited)
18. Sprint Office Spaces LLP
19. EFC Estate Marisoft 3 Private Limited (w.e.f. 07-05-2026)
20. EFC Estate Marisoft 4 Private Limited (w.e.f. 07-05-2026)
21. EFC Estate Wakadewadi 1 Private Limited (w.e.f. 06-05-2026)
22. EFC Estate Wakadewadi 2 Private Limited (w.e.f. 29-04-2026)
23. EFC Estate Wakadewadi 3 Private Limited (w.e.f. 06-05-2026

Mehra Goel & Co.
FRN 000517N
PUNE
Chartered Accountants

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 Consolidated Financial Results for the Quarter ended June 30, 2026

(All amounts are in Indian ₹ lakhs, unless stated otherwise)

Sr.No	Particulars	Quarter ended			Year ended
		30-Jun-26	31-Mar-26	30-Jun-25	31-Mar-26
		(Unaudited)	(Audited) (Refer note 4)	(Unaudited)	(Audited)
	Income				
I	Revenue from operations	28,287.99	29,288.04	21,962.18	1,03,667.96
II	Other income	1,141.80	435.08	363.52	1,710.99
III	**Total Income (I + II)**	**29,429.79**	**29,723.12**	**22,325.70**	**1,05,378.95**
IV	**Expenses**				
	Cost of service	9,384.20	5,220.11	8,182.12	38,097.55
	Purchases of stock-in-trade	1,693.20	3,816.61	-	3,816.61
	Cost of raw material consumed	272.79	2,774.02	-	2,774.02
	Changes in inventories of finished goods, work in progress & stock in trade	507.39	(397.96)	298.31	(3,291.03)
	Employee benefits expense	1,258.21	2,393.73	1,090.59	6,033.53
	Finance costs	1,034.65	2,770.18	1,155.92	5,621.09
	Depreciation and amortization expense	2,269.12	3,524.92	2,817.77	12,024.72
	Other expenses	2,876.38	1,124.51	2,166.23	9,405.58
	Total expenses (IV)	**19,295.94**	**21,226.12**	**15,710.94**	**74,482.07**
V	**Profit before share of profit of a Joint Venture and Exceptional item (V = III - IV)**	**10,133.85**	**8,497.00**	**6,614.76**	**30,896.88**
VI	Share of profit/(loss) of a Joint Venture	-	-	(8.51)	(4.87)
VII	**Profit before exceptional item (VII = V - VI)**	10,133.85	8,497.00	6,606.25	30,892.01
VIII	**Exceptional Item**	-	-	-	-
IX	**Profit/(loss) before tax (IX = VII - VIII)**	**10,133.85**	**8,497.00**	**6,606.25**	**30,892.01**
	Tax expense				
	Current tax	1,425.01	854.78	754.40	3,172.19
	Prior period tax	-	111.82	-	111.82
	Deferred tax	1,623.64	644.41	1,184.69	4,142.23
X	**Total tax expense**	**3,048.65**	**1,611.01**	**1,939.09**	**7,426.23**
XI	**Profit/(loss) after tax for the period/year (XI = IX - X)**	**7,085.20**	**6,885.99**	**4,667.16**	**23,465.77**
	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss				
	(i) Changes in the fair value of equity investments at FVOCI	22.60	(81.05)	0.28	(111.33)
	(ii) Remeasurements of the defined benefit plans	(0.78)	(0.07)	(4.47)	(8.93)
	(iii) Income tax relating to items not be reclassified to profit of loss	(4.77)	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-
XII	**Total Other Comprehensive Income/(loss) (XII = X - XI)**	**17.05**	**(81.12)**	**(4.19)**	**(120.26)**
	Total Comprehensive Income for the period/year	**7,102.25**	**6,804.87**	**4,662.97**	**23,345.53**
	Profit/(Loss) for the period attributable to :				
	Owner of the company	6,900.10	6,940.09	4,341.91	23,155.16
	Non controlling Interest	185.10	(54.11)	325.25	310.60
	Other comprehensive Income/(Loss) for the period/year attributable to :				
	Owner of the company	17.06	(80.00)	(3.11)	(117.79)
	Non controlling Interest	(0.01)	(1.13)	(1.08)	(2.47)
	Total Other comprehensive Income/(Loss) for the period/year attributable to :				
	Owner of the company	6,917.16	6,860.11	4,338.80	23,037.39
	Non controlling Interest	185.09	(55.22)	324.17	308.15
	Paid up equity share capital (Face value of Rs. 2/- per share fully paid)	2,958.92	2,745.67	1,991.07	2,745.67
	Other equity	-	-	-	77,979.60
	Earnings per equity share of Face value of ₹ 2 per share (not annualised for the period ended)				
	Basic (in Rs.)	4.83	4.98	3.11	16.61
	Diluted (in Rs.)	4.83	4.98	3.11	16.61

For EFC (I) Limited

EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: 29 July 2026
Place: Pune

Mehra Goel & Co.
FRN 000517N
PUNE
Chartered Accountants

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 period ended June 30, 2026

(All amounts are in Indian ₹ lakhs, unless stated otherwise)

Particulars	Quarter ended			Year ended
	30-Jun-26 (Unaudited)	31-Mar-26 (Audited)	30-Jun-25 (Unaudited)	31-Mar-26 (Audited)
1. Segment Revenue				
(a) Rental	15,391.22	14,938.66	12,218.30	53,565.37
(b) Interior	10,039.29	12,247.24	8,468.67	43,779.42
(c) Furniture	2,857.48	2,102.14	1,275.21	6,323.17
(d) Unallocated	-	-	-	-
Total Segment Revenue	**28,287.99**	**29,288.04**	**21,962.18**	**1,03,667.96**
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment)				
(a) Rental	6,432.72	6,298.85	4,708.83	21,271.61
(b) Interior	3,384.33	3,689.03	2,529.67	11,970.00
(c) Furniture	209.65	844.22	160.15	1,560.51
(d) Unallocated	-	-	-	-
Total Segment Result	**10,026.70**	**10,832.10**	**7,398.65**	**34,802.12**
Less: (i) Finance Cost	1,034.65	2,770.18	1,155.92	5,621.09
Add: (ii) Other Un-allocable Income net off Un-allocable expenditure	1,141.80	435.08	363.52	1,710.99
Profit Before Tax	**10,133.85**	**8,497.00**	**6,606.25**	**30,892.01**
3. Segment Assets				
(a) Rental	2,59,312.80	1,89,848.77	1,92,880.12	1,89,848.77
(b) Interior	23,862.54	22,457.77	20,874.69	22,457.77
(c) Furniture	9,177.65	10,901.02	2,991.91	10,901.02
(d) Unallocated	26,400.12	44,301.65	5,350.04	44,301.65
Total Segment Assets	**3,18,753.11**	**2,67,509.21**	**2,22,096.76**	**2,67,509.21**
4. Segment Liabilities				
(a) Rental	1,81,956.09	1,10,222.93	1,55,762.93	1,10,222.93
(b) Interior	12,308.30	7,768.34	11,604.86	7,768.34
(c) Furniture	4,017.14	17,324.99	3,504.63	17,324.99
(d) Unallocated	16,006.50	50,824.30	7,936.98	50,824.30
Total Segment Liabilities	**2,14,288.03**	**1,86,140.55**	**1,78,809.40**	**1,86,140.55**

For EFC (I) Limited

EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: 29 July 2026
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

Notes forming part of the Unaudited Consolidated Financial Results for the quarter ended June 30, 2026

1. The Statement of unaudited consolidated financial results of EFC (I) Limited (the "Company" or the "Holding Company") and its subsidiaries (the Company and its subsidiaries together referred to as "the Group") for the quarter ended June 30, 2026, is drawn in accordance with the Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on July 29, 2026 and were subjected to review by the statutory auditors of the Holding Company.

2. These unaudited consolidated financial results has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (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 and in compliance with Regulation 33, Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

3. During the quarter, the Holding Company allotted 1,06,62,786 fully paid-up equity shares of face value ₹2 each at an issue price of ₹150 per share (including a securities premium of ₹148 per share) pursuant to its Rights Issue.

4. The figures for the quarter ended 31st March, 2026 is the balancing figures between the audited figures in respect of the full financial year and the unaudited published figures up to nine months of the relevant financial year.

5. Previous period/year figures have been regrouped/ rearranged/ reclassified wherever considered necessary.

For EFC (I) Limited

EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: July 29, 2026
Place: Pune

Mehra Goel & Co.
FRN 000517N
PUNE
Chartered Accountants