

May 28, 2026

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

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

**Sub.: Audited Standalone and Consolidated Financial Results for the quarter and year ended March 31, 2026.**

Dear Sir/ Ma'am,

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations"), we hereby inform that the Board of Directors of the Company at its meeting held on Thursday, May 28, 2026, has inter alia, considered and approved the Audited Standalone and Consolidated Financial Results of the Company for the quarter and year ended March 31, 2026, along with the Auditors Report issued thereon.

The aforesaid Audited Standalone and Consolidated Financial Results along with the Auditors Report are enclosed herewith.

The Company would like to declare that M/s. Mehra Goel & Co., Chartered Accountants, Statutory Auditors of the Company, have issued an Audit Report with unmodified opinion, in accordance with the Regulation 33(3)(d) of the SEBI Listing Regulations.

Kindly take the same on records.

Yours faithfully,  
For EFC (I) Limited

Aman Gupta  
Company Secretary

Encl.: As above

## **EFC (I) Limited**

Regd. Office: 6<sup>th</sup> 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](mailto:compliance@efclimited.in) | Website: [www.efclimited.in](http://www.efclimited.in)

**Independent Auditor's Report on Standalone Financial Results of the EFC (I) Limited Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended for the Quarter and Year ended March 31, 2026**

To  
The Board of Directors of  
EFC (I) Limited  
Report on the Audit of the Standalone Financial Results

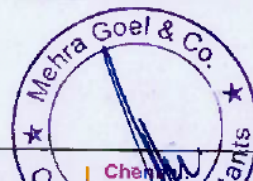
**Opinion**

We have audited the accompanying statement of quarterly and year to date standalone financial results ("The Statement") of EFC (I) Limited. (the "Company") for the quarter and year ended March 31, 2026 ("The Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid statement:

- i. Is presented in accordance with the requirements of the Regulation 33 of the Listing Regulations in this regard; and
- ii. Give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards "Ind AS" prescribed under section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, and other accounting principles generally accepted in India of the net profit, total comprehensive Income and other financial information of the Company for the quarter and year ended on March 31, 2026.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 ("the Act"), as amended. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the quarter and year ended March 31, 2026, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



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**Pune:**  
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**Chennai:**  
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Director, Flat No 28,  
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Tamil Nadu, India, 600028

**Dubai:**  
R-3035, Reef Tower,  
Cluster O,  
Jumeirah Lake Tower,  
Dubai, UAE.

### **Management's Responsibility for the Standalone Financial Results**

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared on the basis of the related audited Standalone Financial Statements. The Company's management and the board of directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit, other comprehensive income and other financial information of the Company in accordance with Indian accounting standards prescribed under section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

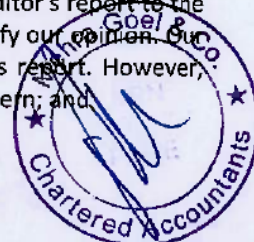
The Board of Directors are also responsible for overseeing the Company's financial reporting process.

### **Auditor's Responsibilities for the Audit of the Standalone Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern; and



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

#### **Other Matter**

The Statement includes the results for the quarter ended March 31 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

Our opinion is not modified in respect of above matter.

For **Mehra Goel & Co**

Chartered Accountants

FRN: 000517N



**Roshan Baultani**

Partner

Membership No.: 137405

UDIN: 26137405VLYMUY7908

Place: Pune

Date: May 28, 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  
Audited Standalone Financial Results for the Quarter and Year ended 31 March 2026

(All amounts are in lakhs, unless stated otherwise)

Sr. No.	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>I</b>	<b>Income</b>					
	Revenue from operations	11,988.07	12,566.80	8,611.72	45,914.79	27,463.03
	Other income	809.99	652.77	530.23	2,657.68	2,040.32
	<b>Total income</b>	<b>12,798.06</b>	<b>13,219.57</b>	<b>9,141.95</b>	<b>48,572.47</b>	<b>29,503.35</b>
<b>II</b>	<b>Expenses</b>					
	Cost of materials consumed	-	-	-	-	2,325.14
	Cost of services	7,517.31	9,873.24	3,963.07	29,864.47	14,038.07
	Employee benefit expense	2,205.81	572.48	255.43	3,813.87	771.17
	Finance costs	844.13	44.17	71.49	983.33	356.62
	Depreciation and amortisation expense	84.52	84.75	131.43	373.73	405.29
	Other expenses	308.78	870.47	469.00	2,326.59	1,092.57
	<b>Total expenses</b>	<b>10,960.55</b>	<b>11,445.11</b>	<b>4,890.42</b>	<b>37,361.99</b>	<b>18,988.86</b>
<b>III</b>	<b>Profit before exceptional item and tax (III = I - II)</b>	<b>1,837.51</b>	<b>1,774.46</b>	<b>4,251.53</b>	<b>11,210.48</b>	<b>10,514.49</b>
<b>IV</b>	<b>Exceptional item</b>	-	-	-	-	-
<b>V</b>	<b>Profit before tax (V = III - IV)</b>	<b>1,837.51</b>	<b>1,774.46</b>	<b>4,251.53</b>	<b>11,210.48</b>	<b>10,514.49</b>
<b>VI</b>	<b>Tax expense</b>					
	Current tax	658.82	503.95	1,069.67	2,899.24	2,557.15
	Tax in respect of earlier years	110.45	-	10.20	110.45	10.20
	Deferred tax	(190.70)	(76.90)	(8.12)	67.34	129.64
	<b>Total Tax Expenses</b>	<b>578.57</b>	<b>427.05</b>	<b>1,071.75</b>	<b>3,077.03</b>	<b>2,696.99</b>
<b>VII</b>	<b>Profit for the period (VII = V - VI)</b>	<b>1,258.94</b>	<b>1,347.41</b>	<b>3,179.78</b>	<b>8,133.45</b>	<b>7,817.50</b>
	<b>Other comprehensive income</b>					
	Items that will not be reclassified to profit or loss in subsequent periods					
	- Changes in the fair value of equity Investments at FVOCI	(124.73)	(63.46)	101.61	(124.73)	101.61
	- Remeasurement (loss)/gain on defined benefit plans	(14.84)	0.47	1.89	(14.84)	1.89
	- Income tax relating to these items	35.13	-	(26.04)	35.13	(26.04)
<b>VIII</b>	<b>Other comprehensive income for the year (net of tax) (VIII)</b>	<b>(104.44)</b>	<b>(62.99)</b>	<b>77.46</b>	<b>(104.44)</b>	<b>77.46</b>
<b>IX</b>	<b>Total comprehensive income for the year, net of tax (VII + VIII)</b>	<b>1,154.50</b>	<b>1,284.42</b>	<b>3,257.24</b>	<b>8,029.01</b>	<b>7,894.96</b>
<b>X</b>	<b>Paid up equity share capital of Face value of ₹ 2 per share</b>	<b>2,745.67</b>	<b>2,745.67</b>	<b>1,991.07</b>	<b>2,745.67</b>	<b>1,991.07</b>
<b>XI</b>	<b>Other Equity</b>	-	-	-	51,655.43	44,402.65
<b>XII</b>	<b>Earnings per equity share of Face value of ₹ 2 per share (not annualised for the quarter ended)</b>					
	Basic (in ₹)	0.92	0.98	2.32	5.92	5.69
	Diluted (in ₹)	0.92	0.98	2.32	5.92	5.69

For EFC (I) Limited

Umesh Kumar Sabay  
Chairman and Managing Director  
DIN: 01733060  
Date : May 28, 2026  
Place : Pune



**EFC (I) Limited**  
CIN: L74110PN1984PLC216407

Registered office: 6th Floor, V.B Captol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007  
Audited Standalone Balance Sheet as at 31 March 2026

(All amounts are in lakhs, unless stated otherwise)

Sr No.	Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
	<b>Assets</b>		
<b>I</b>	<b>Non-current assets</b>		
	Property, plant and equipment	1.50	1.93
	Right-of-use assets	1,511.30	2,128.77
	<b>Financial assets</b>		
	Investments	25,938.72	19,376.94
	Loans	7,139.06	7,836.39
	Other financial assets	9,249.41	2,946.24
	Other non-current assets	-	1,330.79
	<b>Total non-current Assets</b>	<b>43,839.99</b>	<b>33,621.06</b>
<b>II</b>	<b>Current assets</b>		
	<b>Financial assets</b>		
	Trade receivables	17,976.14	7,076.05
	Cash and cash equivalents	333.57	1,081.54
	Other bank balance	6,528.47	10,052.18
	Loans	-	627.83
	Other financial assets	1,695.38	445.93
	Current tax assets (net)	-	-
	Other current assets	8,892.52	5,294.15
	<b>Total current assets</b>	<b>35,426.08</b>	<b>24,577.68</b>
	<b>Total assets</b>	<b>79,266.07</b>	<b>58,198.74</b>
<b>III</b>	<b>Equity and liabilities</b>		
	<b>Equity</b>		
	Equity Share Capital	2,745.67	1,991.07
	Other Equity	51,655.43	44,402.65
	<b>Total equity</b>	<b>54,401.10</b>	<b>46,393.72</b>
	<b>Liabilities</b>		
<b>IV</b>	<b>Non-current liabilities</b>		
	<b>Financial Liabilities</b>		
	Borrowings	1,838.21	1,503.67
	Lease liabilities	8,290.26	3,242.90
	Other financial liabilities	220.11	227.57
	Provisions	111.07	38.51
	Deferred tax liabilities (net)	130.34	98.15
	<b>Total non-current liabilities</b>	<b>10,589.99</b>	<b>5,110.80</b>
<b>V</b>	<b>Current liabilities</b>		
	<b>Financial Liabilities</b>		
	Borrowings	-	-
	Lease liabilities	1,754.19	531.97
	Trade payables	-	-
	-Total outstanding dues of micro and small enterprises	1,253.28	835.36
	-Total outstanding dues of creditors other than micro and small enterprises	2,545.65	1,223.15
	Other financial liabilities	5,197.70	808.51
	Other current liabilities	1,732.51	1,299.10
	Provisions	5.52	1.91
	Current tax liabilities (net)	1,786.13	1,994.25
	<b>Total current liabilities</b>	<b>14,274.98</b>	<b>6,694.25</b>
	<b>Total equity and liabilities</b>	<b>79,266.07</b>	<b>58,198.74</b>

For EFC (I) Limited



Umesh Kumar Sahay  
Chairman and Managing Director  
DIN: 01733060  
Date : May 28, 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  
Standalone Statement of Cash flows for the Period Ended 31 March 2026

(All amounts are in lakhs, unless stated otherwise)

Particulars	For the year ended 31 March 2026 (Audited)	For the year ended 31 March 2025 (Audited)
<b>A. OPERATING ACTIVITIES</b>		
<b>NET PROFIT/ (LOSS) BEFORE TAX</b>	11210.49	10,514.50
<b>Adjustments for:</b>		
Depreciation and amortisation expense	373.73	405.29
Interest on term loans	171.26	222.06
Interest on MSME vendors	66.32	3.30
Capital work in progress written off	-	61.70
Sundry balances written back	(6.11)	(12.74)
Lease receivable recognition (Ind AS 116)	(477.67)	(1,059.71)
Interest income	(1,303.32)	(1,854.16)
Interest on lease liabilities	681.80	292.00
Provision for expected credit loss allowance	102.11	38.16
Impairment loss on right of use asset	206.68	-
<b>Operating profit before working capital changes</b>	<b>11,025.29</b>	<b>8,610.40</b>
<b>Adjustments for changes in working capital:</b>		
(Increase)/decrease in trade receivables	(10,981.00)	(1,786.59)
(Increase)/ decrease in other financial assets	771.38	(262.58)
Increase/ (decrease) in trade payables	1,680.22	(2,134.08)
(Increase)/decrease in other non current assets	-	(56.92)
(Increase)/decrease in other current assets	(2,267.57)	(1,573.88)
Increase/ (decrease) in other financial liabilities	7,044.48	789.72
Increase/ (decrease) in other liabilities	433.41	2,552.63
Increase/ (decrease) in provisions	61.33	14.66
<b>Cash generated from operations</b>	<b>7,767.53</b>	<b>6,153.36</b>
Income tax paid (net of refunds)	(3,217.84)	(2,431.55)
<b>Net cash flows from operating activities</b>	<b>4,549.70</b>	<b>3,721.81</b>
<b>B. Cash flow from investing activities</b>		
Purchase of property, plant & equipment, right of use of assets (ROU)	-	(1.24)
Proceeds from fixed deposits	32,228.06	11,050.00
Investment made in fixed deposit	(28,707.00)	(5,016.76)
Investment made during the year	(6,818.46)	(14,220.91)
Proceeds from sale of investments	110.30	-
Interest received on fixed deposits	1,303.32	871.10
Repayment of loans granted	17,950.86	20,849.82
Loan granted to related party	(17,083.38)	(16,578.50)
<b>Net cashflow from / (used in) investing activities</b>	<b>(1,016.30)</b>	<b>(3,046.49)</b>
<b>C. Cash flow from financing activities</b>		
Proceeds from borrowings	2,343.35	2,044.78
Payment of principal portion of lease liability	(1,100.13)	(359.15)
Payment of principal portion of interest	(681.80)	(547.99)
Interest Paid	(171.26)	(475.85)
Borrowings repaid to related parties	(4,671.49)	(667.29)
<b>Net cash generated from/used in financing activities</b>	<b>(4,281.35)</b>	<b>(5.51)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash equivalents</b>	<b>(747.96)</b>	<b>669.81</b>
Add: Cash and cash equivalents as at the beginning of the year	1,081.54	411.74
<b>Cash &amp; Cash equivalents as at the end of the year</b>	<b>333.57</b>	<b>1,081.54</b>
<b>Cash and cash equivalents comprise:</b>		
Balances with banks - on current accounts	331.74	620.02
Bank balances other than above	-	450.00
Cash in hand	1.83	11.52
	<b>333.57</b>	<b>1,081.54</b>

**Note:**

The standalone statement of cash flows has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7, 'Statement of Cash Flows'.

For EFC (I) Limited

Umesh Kumar Sahay  
Chairman and Managing Director  
DIN: 01733069  
Date: May 28, 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 Audited Standalone Financial Results for the quarter and year ended 31 March 2026**

1. The Statement of Audited Standalone Financial Results for the quarter and year ended March 31, 2026, is drawn in accordance with the Regulation 33 of the Securities & Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), which was reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 28, 2026. The Statutory Auditors of the Company have expressed an unmodified audit opinion.
2. The above results have been prepared in accordance with the recognition and measurement requirements of Indian Accounting Standards notified under Companies (Indian Accounting Standards) Rules, 2015 ("Ind AS") 34- Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices policies & principles to the extent applicable.
3. With reference to the loan of ₹50,00,00,000 extended by the Company to EFC Limited, in the third and final tranche, EFC Limited has converted an outstanding amount of ₹15,00,00,000 and allotted 150 fully paid-up 0.001% Compulsorily Convertible Debentures (CCDs) having a face value of ₹10,00,000 (Rupees Ten Lakh only) each, at par, to the Company.
4. 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.
5. The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21 November 2025. The company has considered the impact for its own employees which is not material to the standalone financial statements for the year ended 31 March 2026. The Company will evaluate the impact on the measurement of employee benefits and provide the appropriate accounting treatment for any further notification and clarification issued by the authorities in this regard.
6. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full year and the published year to date figures of nine months ended December 31, 2025 and December 31, 2024 respectively, which were subjected to limited review by statutory auditors of the Company.
7. 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.
8. Previous period/year figures have been regrouped/rearranged/reclassified wherever considered necessary.

For EFC (I) Limited

Umesh Kumar Sahay  
Chairman and Managing Director  
DIN: 01733060  
Date: May 28, 2026  
Place: Pune



**Independent Auditor's Report on Consolidated Financial Results of the EFC (I) Limited pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, for the quarter and year ended March 31, 2026.**

To  
The Board of Directors of  
EFC (I) Limited

**Report on the Audit of the Consolidated Financial Results**

**Opinion**

We have audited the accompanying Consolidated Financial Results ("The statement") of EFC (I) Limited (the "Holding Company") and its Subsidiaries (the Holding Company and subsidiaries together referred to as "the Group") (refer "Annexure I" for the list of subsidiaries included in the Statement) for the quarter and year ended March 31, 2026 ("the Statement") attached herewith being submitted pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the aforesaid consolidated financial results:

- i. Include the Financial Results of the Holding Company and entities mentioned in Annexure 1 to this report;
- ii. are presented in accordance with the requirements of regulation 33 of the Listing Regulations; and
- iii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards ("Ind AS"), and other accounting principles generally accepted in India of the consolidated net profit, consolidated total comprehensive income and other financial information of the group for the year ended March 31, 2026.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Results" section of our report. We are independent of the group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the Statement, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below is sufficient and appropriate to provide a basis for our opinion.

**New Delhi:**

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

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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  
Gurgaon, 122002, India  
Tel: +91-124-4786200

**Pune:**

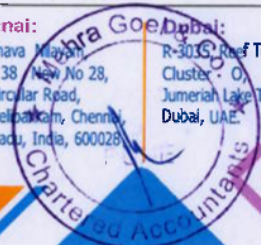
Flat No 03, Plot No 28,  
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Society, Maharshi Nagar,  
Pune - 411037  
Ph: +91.20.24260504

**Chennai:**

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

**Dubai:**

R-301G, Reef Tower,  
Cluster - O,  
Jumeirah Lake Tower,  
Dubai, UAE



### **Management's Responsibility for the Consolidated Financial Results**

These Consolidated Financial Results have been prepared on the basis of the Statement..

The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the consolidated net profit and consolidated other comprehensive income and other financial information of the Group in accordance with the Indian Accounting Standards prescribed under section 133 of the Act, the circulars, guidelines and directions read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of or the Statement that give a true and fair view and are free from material misstatement, whether due to fraud error. Which have been used for the purpose of presentation of the consolidated financial results by the Director of the parent, as aforesaid.

In preparing the Statement, the respective Board of Directors of the entities included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

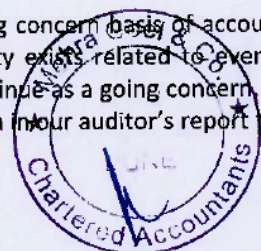
The respective Board of Directors of the entities included in the Group are also responsible for overseeing the financial reporting process of the Group.

### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also

- Identify and assess the risks of material misstatement of the Statement as a whole are material misstatement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the holding Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the



related disclosures in the Statement, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation; and
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement, of which we are independent auditors. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of the Holding Company and such other entities included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we can identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also perform procedures in accordance with circulars issued by the SEBI under Regulation 33(8) of the LODR regulations, as amended, to the extent applicable.

#### **Other Matter**

The consolidated financial results include's results of subsidiaries mentioned in Annexure I from Sr no (1) to (17) above which have not been audited by us, whose consolidated financial results reflect its share of total Assets in the Group (before elimination) of Rs. 2,34,847.46 Lakhs as at 31st March, 2026, consolidated revenue (before elimination) amounting to Rs. 69,576.80 Lakhs and Rs. 19,653.69 lakhs, consolidated net profit after tax amounting to Rs. 17,164.34 Lakhs and Rs. 6,386.20 Lakhs, total comprehensive income of Rs 17,170.26 lakhs and Rs 6,402.53, for the quarter and year ended 31 March 2026 and consolidated Net Cash inflow amounting to Rs 255.78 Lakhs. The annual consolidated financial results have been audited by other auditor whose report has been furnished to us by the Management and our opinion on the Consolidated Annual Financial Results in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of such other auditor.

The Statement includes the Consolidated Financial results for the quarter ended March 31, 2026 being the balancing figure between the audited consolidated figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date consolidated figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations

Our opinion is not modified in respect of above matter.

For Mehra Goel & Co  
Chartered Accountants

FRN: 000517N

Roshan Daultani  
Partner

Membership No.: 137405

UDIN: 26137405ZFSJPB3246

Place: Pune

Date: May 28, 2026



## Annexure I

### List of subsidiaries included in consolidated financial results

1. EFC Limited
2. EFC Tech Space Private Limited
3. M/s EFC Prime
4. M/s Sprint workspace
5. M/s Monarch Workspace
6. EFC Estate Private Limited
7. EFC Investment Advisors Private Limited
8. EFC Investment Manager Private Limited
9. EFC Estate 56 Alpha Private Limited
10. Bigbox Ventures Private Limited
11. EFC Estate Marisoft 2 Private Limited
12. EFC Estate Wakadewadi GF Private Limited
13. EFC Estate Marisoft 1 Private Limited
14. EFC AIF LLP
15. EFC Trezure Lifestyle Private Limited
16. EFC Retail Spaces Limited
17. Sprint Office Spaces LLP
18. Ek Design Industries Limited



**EFC (I) LIMITED**  
CIN: L74110PN1984PLC216407

Registered office: 6th Floor, V.B Capitol Building, Range Hill Rd, opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune, Maharashtra 411007  
Audited Statement of Consolidated Financial Results for the Quarter and Year ended 31 March 2026

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

Sr.No	Particulars	Quarter ended			Year ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
	<b>Income</b>					
I	Revenue from operations	29,288.04	26,958.50	21,101.16	1,03,667.96	65,674.26
II	Other income	435.08	689.93	538.07	1,710.99	1,752.21
III	<b>Total Income (I + II)</b>	<b>29,723.12</b>	<b>27,648.43</b>	<b>21,639.23</b>	<b>1,05,378.95</b>	<b>67,426.47</b>
	<b>Expenses</b>					
IV	Cost of service	5,220.11	12,599.78	7,299.16	38,097.55	21,186.61
	Purchases of stock-in-trade	3,816.61	-	-	3,816.61	-
	Cost of raw material consumed	2,774.02	-	-	2,774.02	2,325.14
	Changes in inventories of finished goods, work-in-progress	(397.96)	(431.28)	(180.13)	(3,291.03)	(180.13)
	Employee benefits expense	2,393.73	1,283.47	1,280.82	6,033.53	3,128.29
	Finance costs	2,770.18	1,047.70	1,451.97	5,621.09	4,568.44
	Depreciation and amortization expense	3,524.92	2,581.17	2,962.86	12,024.72	9,967.30
	Other expenses	1,124.51	2,337.30	1,770.64	9,405.58	6,446.47
	<b>Total expenses (IV)</b>	<b>21,226.12</b>	<b>19,418.14</b>	<b>14,585.32</b>	<b>74,482.07</b>	<b>47,442.12</b>
V	<b>Profit before share of profit of a Joint Venture and Exceptional item</b>	<b>8,497.00</b>	<b>8,230.29</b>	<b>7,053.91</b>	<b>30,896.88</b>	<b>19,984.35</b>
VI	Share of profit/(loss) of a Joint Venture	-	-	(0.13)	(4.87)	(0.13)
VII	<b>Profit before exceptional item</b>	<b>8,497.00</b>	<b>8,230.29</b>	<b>7,053.78</b>	<b>30,892.01</b>	<b>19,984.22</b>
VIII	Exceptional Item	-	-	-	-	-
IX	<b>Profit/(loss) before tax (V + VI)</b>	<b>8,497.00</b>	<b>8,230.29</b>	<b>7,053.78</b>	<b>30,892.01</b>	<b>19,984.22</b>
	<b>Tax expense</b>					
	Current tax	854.78	538.40	1,102.83	3,172.19	2,713.77
	Deferred tax	644.41	1,450.46	872.06	4,142.23	2,910.91
	Taxes in respect of earlier years	111.82	-	282.21	111.82	282.21
IX	<b>Total Tax expense (VIII)</b>	<b>1,611.01</b>	<b>1,988.86</b>	<b>2,257.10</b>	<b>7,426.24</b>	<b>5,906.89</b>
X	<b>Profit/(loss) after tax for the period</b>	<b>6,885.99</b>	<b>6,241.43</b>	<b>4,796.68</b>	<b>23,465.77</b>	<b>14,077.33</b>
	<b>Other Comprehensive Income</b>					
	Items that will not be reclassified to profit or loss					
	(i) Changes in the fair value of equity investments at FVOCI	(81.05)	(57.28)	101.61	(111.33)	101.61
	(ii) Remeasurements of the defined benefit plans	(0.07)	(7.51)	(1.47)	(8.93)	(1.47)
	(iii) Income tax relating to items not be reclassified to profit or loss	-	-	(25.19)	-	(25.19)
	Items that will be reclassified to profit or loss	-	-	-	-	-
XI	<b>Total Other Comprehensive Income/(loss)</b>	<b>(81.12)</b>	<b>(64.79)</b>	<b>74.95</b>	<b>(120.26)</b>	<b>74.95</b>
	<b>Total Comprehensive Income for the period</b>	<b>6,804.87</b>	<b>6,176.64</b>	<b>4,871.63</b>	<b>23,345.51</b>	<b>14,152.28</b>
	<b>Profit/(Loss) for the year attributable to :</b>					
	Owner of the company	6,940.09	6,323.90	4,388.34	23,155.16	14,211.13
	Non controlling Interest	(54.11)	(82.47)	408.33	310.60	(133.80)
	<b>Other comprehensive Income/(Loss) for the year attributable to :</b>					
	Owner of the company	(80.00)	(64.78)	76.07	(117.79)	76.07
	Non controlling Interest	(1.13)	(0.01)	(1.12)	(2.47)	(1.12)
	<b>Total Other comprehensive Income/(Loss) for the year attributable to :</b>	<b>6,860.11</b>	<b>8,246.85</b>	<b>4,464.42</b>	<b>23,037.39</b>	<b>14,287.21</b>
	Owner of the company	(55.22)	(2,070.20)	407.21	308.15	(134.93)
	Non controlling Interest	-	-	-	-	-
	Paid up equity share capital (Face value of Rs. 2/- per share fully paid)	2,745.67	2,745.67	1,991.07	2,745.67	1,991.07
	Other equity	-	-	-	77,979.60	55,950.90
	<b>Earning Per Share</b> (of Rs. 2/- each) (not annualised for the quarter ended)					
	Basic (in Rs.)	5.06	4.61	3.20	16.87	10.35
	Diluted (in Rs.)	5.06	4.61	3.20	16.87	10.35

For EFC (I) Limited

Umesh Kulkarni Sahay  
Chairman and Managing Director  
DIN: 01733060  
Date: 28 May 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  
Audited Statement of Consolidated Balance Sheet as at 31 March 2026

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

Sr. no.	Particulars	As at 31 March 2026 (Audited)	As at 31 March 2025 (Audited)
<b>A</b>	<b>Assets</b>		
<b>I</b>	<b>Non-current assets</b>		
	Property, plant and equipment	32,203.70	24,072.47
	Right-of-use assets	37,905.87	40,756.97
	Goodwill	5,253.57	5,253.57
	Intangible Assets	668.71	77.05
	Investments accounted for using the equity method	-	4.87
	<b>Financial assets</b>		
	Investments	(1,109.91)	525.47
	Loans	375.30	97.86
	Other financial assets	1,15,970.81	45,897.43
	Deferred tax assets (net)	136.35	243.38
	Other non-current assets	2,484.66	5,413.30
	<b>Total non-current assets</b>	<b>1,93,889.06</b>	<b>1,22,344.38</b>
<b>II</b>	<b>Current assets</b>		
	Inventories	3,750.77	260.27
	<b>Financial assets</b>		
	Trade receivables	24,465.28	9,831.47
	Cash and cash equivalents	1,049.56	1,711.08
	Bank balances other than cash and cash equivalents	7,779.77	12,410.87
	Loans	-	627.83
	Other financial assets	22,042.48	4,948.19
	Current tax assets (net)	974.41	1,453.63
	Other current assets	13,557.88	16,329.15
	<b>Total Current Assets</b>	<b>73,620.15</b>	<b>47,572.49</b>
	<b>TOTAL ASSETS</b>	<b>2,67,509.21</b>	<b>1,69,916.87</b>
<b>B</b>	<b>Equity and liabilities</b>		
<b>I</b>	<b>Equity</b>		
	Equity share capital	2,745.67	1,991.07
	Other equity	77,979.60	55,950.90
	<b>Equity attributable to owners of the entity</b>	<b>80,725.27</b>	<b>57,941.97</b>
	Non Controlling Interest	643.40	163.23
	<b>Total equity</b>	<b>81,368.67</b>	<b>58,105.20</b>
<b>II</b>	<b>Liabilities</b>		
	<b>Non-current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings	23,791.14	21,089.42
	Lease liabilities	83,621.54	48,569.21
	Other financial liabilities	8,055.39	5,151.25
	Provisions	380.06	227.36
	Deferred tax liabilities (net)	7,786.73	3,787.25
	Other non current liabilities	-	322.36
	<b>Total Non-current liabilities</b>	<b>1,23,634.86</b>	<b>79,146.85</b>
<b>III</b>	<b>Current liabilities</b>		
	<b>Financial liabilities</b>		
	Borrowings	6,966.31	1,992.70
	Lease liabilities	26,212.25	16,156.80
	Trade payables		
	-Total outstanding dues of micro and small enterprises	3,247.12	1,053.67
	-Total outstanding dues of creditors other than micro and small enterprises	11,053.29	7,021.93
	Other financial liabilities	8,737.15	2,226.03
	Other current liabilities	4,312.57	2,165.32
	Provisions	16.08	8.13
	Current tax liabilities (net)	1,960.92	2,040.24
	<b>Total current liabilities</b>	<b>62,505.68</b>	<b>32,664.82</b>
	<b>Total Liabilities</b>	<b>1,86,140.55</b>	<b>1,11,811.67</b>
	<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,67,509.21</b>	<b>1,69,916.87</b>

For EFC (I) Limited

Umesh Kumar Sahay  
Chairman and Managing Director  
DIN: 01733060  
Date: 28 May 2026  
Place: Pune



**EFC (I) LIMITED**  
CIN:L74110PN1984PLC216407  
**Consolidated Statement of Cash Flows for the year ended 31 March 2026**

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

Particulars	For the year ended 31 March 2026	For the year ended 31 March 2025
<b>A. OPERATING ACTIVITIES</b>		
<b>NET PROFIT/ (LOSS) BEFORE TAX</b>	<b>30,892.02</b>	<b>19,984.35</b>
<b>Adjustments to reconcile profit before tax to net cash flows:</b>		
Depreciation and amortization expense	11,795.89	9,967.30
Impairment on Right of use asset	228.83	-
Share of profit or loss in Joint Venture	4.87	0.13
Finance Cost	3,708.65	4,263.89
Allowance for expected credit loss	619.66	254.38
Balances written off	7.51	-
Loss on early redemption of debentures	904.66	-
Interest income	(926.59)	(2,375.69)
Lease receivable recognition (Ind AS 116)	(18,280.53)	(13,397.80)
Liabilities no longer required written back	(44.63)	-
<b>Operating profit before working capital changes</b>	<b>28,910.34</b>	<b>18,696.56</b>
<b>Working capital adjustments</b>		
(Increase)/Decrease in Inventories	(3,490.50)	3,809.35
(Increase)/Decrease in Trade Receivables	(15,256.00)	2,493.42
(Increase)/ Decrease in Other Financial Assets	(24,942.38)	308.77
(Increase)/Decrease in Other Assets	5,699.91	(4,046.73)
Increase/ (Decrease) in Trade Payables	6,215.98	(344.70)
Increase/ (Decrease) in Other Financial Liabilities	9,415.26	2,163.98
Increase/ (Decrease) in Other Liabilities	1,824.89	(247.99)
Increase/ (Decrease) in Provisions	151.73	35.30
<b>Cash generated from Operation</b>	<b>8,529.21</b>	<b>15,570.41</b>
Income taxes paid (net of refunds)	(2,932.19)	(2,202.55)
<b>Net Cash flows from operating activities</b>	<b>5,597.03</b>	<b>13,367.86</b>
<b>B. INVESTING ACTIVITIES</b>		
Purchase of Property, Plant and Equipment, Intangible assets and capital work in progress	3,195.60	(14,462.20)
Direct expenses capitalised on right to use of assets	-	(61.77)
Interest received	926.59	918.00
Investments made during the year	(13.86)	-
Cash acquired in Business acquisition	-	16.74
Proceed on sale of investment, net	1,523.67	(319.54)
Loans repaid back/(given), net	350.40	(1,021.88)
(Investment in) /Redemption of fixed deposits, net	4,631.10	3,903.04
<b>Net cash flows from investing activities</b>	<b>10,613.49</b>	<b>(11,047.60)</b>
<b>C. FINANCING ACTIVITIES</b>		
Proceeds from borrowings	6,770.67	11,364.91
Interest paid	(3,070.10)	(627.64)
Payment of Lease		
(a) Principal component	(13,608.52)	(8,063.36)
(b) Interest component	(6,964.09)	(4,576.39)
<b>Net Cash flows used in financing activities</b>	<b>(16,872.04)</b>	<b>(1,902.48)</b>
<b>Net Increase/(Decrease) in Cash &amp; Cash equivalents</b>	<b>(661.52)</b>	<b>417.78</b>
Add: Cash and Cash equivalents as at the beginning of the year	1,711.08	1,293.30
<b>Cash &amp; Cash equivalents as at the end of the year</b>	<b>1,049.56</b>	<b>1,711.08</b>
<b>Reconciliation of cash and cash equivalents as per statement of cash flows</b>		
Cash and cash equivalents		
Cash in hand	147.47	144.42
Balances with banks - on current accounts	902.09	1,566.66
Balances other than above	-	-
<b>Balance as per statement of cash flows</b>	<b>1,049.56</b>	<b>1,711.08</b>

Note: The Consolidated statement of cash flows has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7, 'Statement of Cash Flows'.

For EFC (I) Limited

Umesh Kumar Sahay  
Chairman and Managing Director  
DIN: 01733060  
Date: 28 May 2026  
Place: Pune



**EFC (I) Limited**

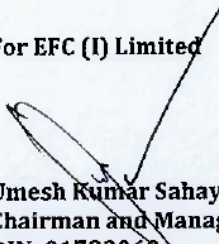
CIN: L74110PN1984PLC216407

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

**Notes forming part of the Audited Consolidated Financial Results for the quarter and year ended 31 March 2026**

1. The Statement of Audited Consolidated Financial Results for the quarter and year ended March 31, 2026, is drawn in accordance with the Regulation 33 of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015 ("Listing Regulations"), which was reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 28, 2026. The Statutory Auditors of the Company have expressed an unmodified audit opinion.
2. The above results have been prepared in accordance with the recognition and measurement requirements of Indian Accounting Standards notified under Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) 34- Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices policies and principles to the extent applicable.
3. The Government of India has consolidated 29 existing labour legislations into a united framework comprising four Labour Code viz Code on wages 2019, Code on Social Security 2020, Industrial Relation Code 2020, Occupational Safety, Health and Working Condition Code 2020 (collectively referred to as the New Labour Codes). These Codes have been made effective from 21 November 2025. The company has considered the impact for its own employees which is not material to the consolidated financial statements for the year ended 31 March 2026. The Company will evaluate the impact on the measurement of employee benefits and provide the appropriate accounting treatment for any further notification and clarification issued by the authorities in this regard.
4. The figures for the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between the audited figures in respect of the full year and the published year to date figures of nine months ended December 31, 2025 and December 31, 2024 respectively, which were subjected to limited review by statutory auditors of the Company.
5. Previous period/year figures have been regrouped/ rearranged/ reclassified wherever considered necessary.

For EFC (I) Limited

  
Umesh Kumar Sahay  
Chairman and Managing Director  
DIN: 01733060  
Date: May 28, 2026  
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 Audited Segment information for the Year ended 31 March 2026

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

Particulars	Quarter ended			Year ended	
	31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
<b>1. Segment Revenue</b>					
(a) Rental	14,938.66	13,508.15	11,991.97	53,565.37	37,224.70
(b) Interior	12,247.24	11,902.72	8,351.40	43,779.42	26,359.10
(c) Furniture	2,102.14	1,547.63	757.79	6,323.17	2,090.46
(d) Unallocated	-	-	-	-	-
<b>Total Segment Revenue</b>	<b>29,288.04</b>	<b>26,958.50</b>	<b>21,101.16</b>	<b>1,03,667.96</b>	<b>65,674.26</b>
<b>2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment</b>					
(a) Rental	6,298.85	5,223.58	6,338.91	21,271.61	16,109.41
(b) Interior	3,689.03	3,044.54	1,383.76	11,970.00	6,423.22
(c) Furniture	844.22	310.90	245.01	1,560.51	267.95
(d) Unallocated	-	-	-	-	-
<b>Total Profit/(loss) before tax</b>	<b>10,832.10</b>	<b>8,579.02</b>	<b>7,967.68</b>	<b>34,802.12</b>	<b>22,800.58</b>
Less: (i) Finance Cost	2,770.18	1,047.70	1,451.97	5,621.09	4,568.44
Add: (ii) Other Un-allocable Income net off Un-allocable expenditure	435.08	698.97	538.07	1,710.99	1,752.08
<b>Profit Before Tax</b>	<b>8,497.00</b>	<b>8,230.29</b>	<b>7,053.78</b>	<b>30,892.01</b>	<b>19,984.22</b>
<b>3. Segment Assets</b>					
(a) Rental	1,89,848.77	2,02,930.24	1,31,879.83	1,89,848.77	1,31,879.83
(b) Interior	22,457.77	28,047.00	16,123.21	22,457.77	16,123.21
(c) Furniture	10,901.02	5,232.07	2,335.21	10,901.02	2,335.21
(d) Unallocated	44,301.65	17,343.78	19,578.62	44,301.65	19,578.62
<b>Total Segment Assets</b>	<b>2,67,509.21</b>	<b>2,53,553.09</b>	<b>1,69,916.87</b>	<b>2,67,509.21</b>	<b>1,69,916.87</b>
<b>4. Segment Liabilities</b>					
(a) Rental	1,10,222.93	1,40,883.54	80,916.66	1,10,222.93	80,916.66
(b) Interior	7,768.34	8,732.53	4,744.96	7,768.34	4,744.96
(c) Furniture	17,324.99	2,235.90	504.20	17,324.99	504.20
(d) Unallocated	50,824.30	27,458.90	25,645.85	50,824.30	25,645.85
<b>Total Segment Liabilities</b>	<b>1,86,140.55</b>	<b>1,79,310.87</b>	<b>1,11,811.67</b>	<b>1,86,140.55</b>	<b>1,11,811.67</b>

For EFC (I) Limited



Unesh Kumar Sahay  
Chairman and Managing Director  
DIN: 01733060  
Date: 28 May 2026  
Place: Pune