

**Date: 09/05/2026**

To,  
BSE Limited  
Phiroze Jeejeebhoy Towers  
Dalal Street  
Mumbai 400001

Scrip Code: 531190

**Sub: Outcome of the Board Meeting held on May 09, 2026**  
**Ref.: Regulation 30 of SEBI (Listing Obligations and Disclosure**  
**Requirements) Regulations, 2015**

We would like to inform you that the Board of Directors in its meeting held on Saturday, May 09, 2026, commenced at 04:00 P.M., has inter alia considered and approved:

1. The Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2026, along with the reports of Auditors thereon pursuant to regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) regulations 2015 ("SEBI LODR Regulations"). Copy of the said financial results and Auditors Reports is enclosed herewith as **Annexure I.**;

Pursuant to regulation 33 of SEBI LODR Regulations, we hereby declare that the Statutory Auditors have issued audit report with unmodified opinion on the financial results of the Company for the Quarter and Year ended 31st March, 2026.

2. Appointment of Mrs. Riddhi Mit Shah as Company Secretary and Compliance Officer of the Company w.e.f. 09<sup>th</sup> May, 2026. The requisite details as required under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular SEBI/HO/CFD/CFD-PoD-2/CIR/P/0155 dated 11th November, 2024 in respect of Appointment of Company Secretary and Compliance Officer are given separately as Disclosure under Regulation 30 of SEBI (LODR) Regulations, 2015.

The Board meeting commenced at 04:00 P.M. and concluded at 04:45 P.M.

Contact Number: +919558674210

Email: [tavernier.resources@gmail.com](mailto:tavernier.resources@gmail.com) ; Website: - [www.tavernier.in](http://www.tavernier.in)

**EFORU**  
**ENTERTAINMENT LIMITED**  
Formerly known as Tavernier Resources Limited

[CIN: L59111GJ1994PLC170267]

**Registered Office:** A 37, Capital Commercial  
Centre, Near Sanyas Ashram, Opp. Townhall,  
Ashram Road, Ahmedabad – 380009,  
Gujarat, India.

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Kindly take this information on your records.

Thanking you,

**For, EFORU ENTERTAINMENT LIMITED**  
**(Formerly known as TAVERNIER RESOURCES LIMITED)**

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**MOKSHABEN RAVJIBHAI PATEL**  
**WHOLE-TIME DIRECTOR**  
**DIN: 10712712**

**Contact Number:** +919558674210

**Email:** [tavernier.resources@gmail.com](mailto:tavernier.resources@gmail.com) ; **Website:** - [www.tavernier.in](http://www.tavernier.in)

(Formerly known as TAVERNIER RESOURCES LIMITED)

A 37, Capital Commercial Centre, Near Sanyas Ashram, Opp Townhall, Ashram Road, Ashram Road P.O, Ahmedabad,  
Gujarat, India, 380009

(CIN - L59111GJ1994PLC170267)

Statement of Standalone Unaudited Financial Results for the Quarter and and Year Ended on March 31, 2026

(Rs. in lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Year Ended	
		31/03/2026	31/12/2025	31/03/2025	31/03/2026	31/03/2025
		(Audited)	(Un-Audited)	(Audited)	(Audited)	(Audited)
1	Revenue from Operations		31.48	25.95	132.92	25.95
2	Other Income	22.36	12.49	3.16	35.63	267.70
3	<b>Total Income (1 + 2)</b>	<b>22.36</b>	<b>43.97</b>	<b>29.11</b>	<b>168.55</b>	<b>293.65</b>
4	<b>Expenses</b>					
(a)	Changes In Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	-	-	-	-	-
(b)	Employee Benefits Expenses	10.29	8.65	5.25	36.38	12.18
(c)	Finance Costs	-	0.01	0.11	0.22	0.73
(d)	Depreciation and Amortisation Expenses	0.04			0.04	0.25
(e)	Other Expenses	13.29	4.37	0.93	27.78	12.85
	<b>Total Expenses (4)</b>	<b>23.62</b>	<b>13.03</b>	<b>6.29</b>	<b>64.42</b>	<b>26.01</b>
5	<b>Profit/(Loss) from Operations Before Exceptional Items &amp; Tax (3 - 4)</b>	<b>(1.26)</b>	<b>30.94</b>	<b>22.82</b>	<b>104.13</b>	<b>267.64</b>
6	Exceptional Items	-	-	-	-	-
7	<b>Profit / (Loss) from Ordinary Activities Before Tax (5 - 6)</b>	<b>(1.26)</b>	<b>30.94</b>	<b>22.82</b>	<b>104.13</b>	<b>267.64</b>
8	<b>Tax Expenses</b>					
(a)	Current Tax	-	17.26	-	17.26	-
(b)	Deferred Tax	0.04	-	1.29	0.04	1.29
	<b>Total Tax Expenses (8)</b>	<b>0.04</b>	<b>17.26</b>	<b>1.29</b>	<b>17.30</b>	<b>1.29</b>
9	<b>Net Profit/(Loss) for the period (7 - 8)</b>	<b>(1.30)</b>	<b>13.68</b>	<b>21.53</b>	<b>86.83</b>	<b>266.35</b>
10	Other Comprehensive Income					
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>(1.30)</b>	<b>13.68</b>	<b>21.53</b>	<b>86.83</b>	<b>266.35</b>
12	Paid-Up Equity Share Capital 59,79,000 shares of Rs.10/- Each	597.90	597.90	597.90	597.90	597.90
13	Other Equity excluding revaluation reserve					
14	<b>Earnings Per Equity Share</b>					
(a)	Basic	(0.02)	0.23	0.36	1.45	4.45
(b)	Diluted	(0.02)	0.23	0.36	1.45	4.45

**NOTES:**

1. The above Audited Standalone Financial Results of the company for the Quarter and and Year Ended on March 31, 2026

have been reviewed by the Audit Committee and thereafter approved by the Board of Directors of the Company at their Meeting held on 09th May, 2026. The statutory auditors have carried out audit for the Quarter and and Year Ended on March 31, 2026 and provided unmodified opinion on the same.

2. The Audited Standalone Financial Results of the Company for the Quarter and and Year Ended on March 31, 2026 have been prepared and accordance with the Indian Accounting Standards ("IND AS") as prescribed under section 133 of the companies Act, 2013 and read with the relevant rules issued thereunder and other accounting principle generally excepted in India.

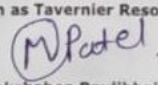
3. The figures for the previous period/year have been regrouped /reclassified, wherever necessary.

4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

5. The Company is operating in single segment, so above results are for single segment only.

For and on behalf of the Board of Directors  
EFORU ENTERTAINMENT LIMITED  
(Formerly known as Tavernier Resources Limited)

Date: 09/05/2026  
Place: Ahmedabad

  
Mokshaben Ravjibhai Patel  
Whole - Time Director  
(DIN - 10712712)

**EFORU ENTERTAINMENT LIMITED**  
**(Formerly known as TAVERNIER RESOURCES LIMITED)**  
**(CIN - L59111GJ1994PLC170267)**

(Rs. in lakhs)

**Part-II: Statement of Assets and Liabilities**

Sr. No.	Particulars	As at	As at
		31-03-2026 (Audited)	31-03-2025 (Audited)
<b>A</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	-	-
	(b) Intangible Assets	1.51	-
	(c) Financial Assets		
	(i) Investments	155.33	-
	(ii) Others	-	116.00
	(d) Deferred tax assets (net)	-	-
	<b>Total-Non Current Assets</b>	<b>156.84</b>	<b>116.00</b>
<b>2</b>	<b>Current assets</b>		
	(a) Inventories	221.07	-
	(b) Financial Assets		
	(i) Cash and cash equivalents	15.64	431.59
	(ii) Trade Receivables	150.00	175.67
	(c) Other current assets	361.21	70.25
	<b>Total-Current Assets</b>	<b>747.92</b>	<b>677.51</b>
	<b>TOTAL-ASSETS</b>	<b>904.76</b>	<b>793.51</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Share capital	597.90	597.90
	(b) Other Equity	276.80	189.97
	<b>Total-Equity</b>	<b>874.70</b>	<b>787.87</b>
<b>2</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings		
	<b>Total-Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>3</b>	<b>Current liabilities</b>		
	(a) Financial Liabilities		
	(i) Trade payables		
	Total outstanding dues of micro & small enterprises		
	Total outstanding dues of payables other than micro & small enterprises	17.66	0.20
	(ii) Other financial liabilities		
	(b) Other current liabilities	12.40	5.44
	<b>Total-Current Liabilities</b>	<b>30.06</b>	<b>5.64</b>
	<b>TOTAL-EQUITY AND LIABILITIES</b>	<b>904.76</b>	<b>793.51</b>

Date: 09/05/2026  
Place: Ahmedabad

For and on behalf of the Board of Directors  
**EFORU ENTERTAINMENT LIMITED**  
(Formerly known as Tavernier Resources Limited)

  
**Mokshaben Ravjibhai Patel**  
Whole - Time Director  
(DIN - 10712712)

**EFORU ENTERTAINMENT LIMITED**  
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(CIN - L59111GJ1994PLC170267)

**Part-III: Statement of Cash Flow for the year ended March 31, 2026**

Particulars	(Rs. in lakhs)	
	Year Ended 31-03-2026	Year Ended 31-03-2025
<b>Cash flow from operating activities</b>		
Profit before tax	104.13	267.64
<b>Adjustments for :</b>		
Depreciation and amortisation expense	0.04	0.25
Provision for expected credit loss		
Finance costs	0.22	0.73
Doubtful Debt written off		(253.66)
MTM gain / loss on fair valuation of derivative financial	(5.19)	-
Loss/Gain on sale of fixed assets	-	0.67
Interest income	(1.30)	(14.65)
<b>Operating profit before working capital changes</b>	<b>97.90</b>	<b>0.98</b>
<b>Changes in operating assets and liabilities:</b>		
(Increase)/Decrease in inventories	(221.07)	-
(Increase)/Decrease in trade receivables	25.67	(25.67)
(Increase)/Decrease in other bank balance	-	-
(Increase)/Decrease in other non-current financial assets		(13.09)
(Increase)/Decrease in other current assets	(290.97)	(151.64)
Increase/(Decrease) in trade payables	17.46	0.11
Increase/(Decrease) in other current financial liabilities		
Increase/(Decrease) in other current liabilities	6.96	3.52
<b>Cash flow generated from operations</b>	<b>(364.05)</b>	<b>(185.79)</b>
Direct taxes paid (net)	-17.26	(0.51)
<b>NET CASH FLOW FROM / (USED IN) OPERATING</b>	<b>(381.31)</b>	<b>(186.30)</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipments		0.48
Sale of property, plant and equipments		-
Purchase of Intangible assets	(1.55)	-
Loans given (financial assets) (Incl. Interest thereon)	116	607.07
Interest earned on fixed deposits	1.30	1.58
Investment made during the year (Mutual Funds)	(150.14)	-
Deferred tax Asset Liability	(0.03)	-
Proceeds from sale of investments		-
<b>NET CASH FLOW FROM / (USED IN) IN INVESTING</b>	<b>(34.42)</b>	<b>609.13</b>
<b>Cash flows from financing activities</b>		
Finance costs paid	(0.22)	(0.73)
Repayment of borrowings		(27.51)
Proceeds from additional borrowings obtained		27.51
Proceeds from Issuance of Share Capital (including Security		
<b>NET CASH FLOW FROM / (USED IN) FINANCING</b>	<b>(0.22)</b>	<b>(0.73)</b>
<b>NET INCREASED / (DECREASED) IN CASH AND CASH</b>	<b>(415.95)</b>	<b>422.10</b>
Cash and cash equivalents at the beginning of the year	431.59	9.49
<b>Cash and cash equivalents at the end of the year</b>	<b>15.64</b>	<b>431.59</b>

Date: 09/05/2026  
Place: Ahmedabad

For and on behalf of the Board of Directors  
**EFORU ENTERTAINMENT LIMITED**  
(Formerly known as Tavernier Resources Limited)

  
Mokshaben Ravjibhai Patel  
Whole - Time Director  
(DIN - 10712712)



## **INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL FINANCIAL RESULTS AND REVIEW OF QUARTERLY FINANCIAL RESULTS.**

### **TO THE BOARD OF DIRECTORS OF EFORU ENTERTAINMENT LIMITED**

#### **Opinion and Conclusion**

We have (a) audited the Financial Results for the year ended March 31, 2026 and (b) reviewed the Financial Results for the quarter ended March 31, 2026 which were subject to limited review by us (refer 'Other Matters' section below), both included in the accompanying 'Statement of Financial Results for the quarter and year ended March 31, 2026 ("the Statement")' of **EFORU ENTERTAINMENT LIMITED** ("the company"); being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

#### **(a) Opinion on Annual Financial Results for the year ended March 31, 2026 :**

In our opinion and to the best of our information and according to the explanations given to us, the Financial Results for the year ended March 31, 2026 :

- i. is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016 and
- ii. Gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the **net profit** and other financial information of the Company for the year then ended.

#### **(b) Conclusion on Unaudited Financial Results for the quarter ended March 31, 2026 :**

With respect to the Financial Results for the quarter ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



## **Basis of Opinion on the Audited Financial Results 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 ("the Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, 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 obtained by us, is sufficient and appropriate to provide a basis for our audit opinion.

### **Management's Responsibilities for the Statement**

This Statement which includes the Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Financial Results for the year ended March 31, 2026; has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the Financial Results for the quarter and year ended March 31, 2026 that give a true and fair view of the **net profit** and other financial information in accordance with the recognition and measurement principles laid down in the 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 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 Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

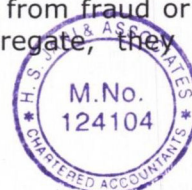
In preparing the Financial Results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate 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 financial reporting process of the Company.

### **Auditor's Responsibilities**

#### **(a) Audit of the Financial Results for the year ended March 31, 2026:**

Our objectives are to obtain reasonable assurance about whether the Financial Results for the year ended March 31, 2026 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



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 Annual Financial Results, 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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- 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 Company 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 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.
- Evaluate the overall presentation, structure and content of the Annual Financial Results, including the disclosures, and whether the Annual Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Annual Financial Results of the Company to express an opinion on the Annual Financial Results.

Materiality is the magnitude of misstatements in the Annual Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Financial Results.

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.

**(b) Review of the Financial Results for the quarter ended March 31, 2026**

We conducted our review of the Financial Results for the quarter ended March 31, 2026 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 ICAI. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 SAs 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 circular issued by the SEBI under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Rule, 2015, as amended, to the extent possible.

**Other Matters**

- As stated in Note 5 of the Statement, the Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to nine-months of the current financial year (i.e. December 31, 2025) which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Place: Ahmedabad  
Date:09/05/2026



**For H. S. Jani & Associates,**  
Chartered Accountants,  
FRN: 127515W

A handwritten signature in black ink that appears to read "H. Jani".

**Hersh S. Jani**  
Proprietor  
Mem. No.: 124104  
UDIN: 26124104OUYLLN9507