

November 4, 2023

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

Sub.: Outcome of Board Meeting.

Dear Sir/Ma'am,

Pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to inform you that the Board of Directors of the Company, at their meeting held today, i.e. Saturday, the 4th day of November, 2023 has inter-alia:

- (1) Approved the Unaudited Standalone and Consolidated Financial Results for quarter and half year ended 30 September 2023. We enclose herewith a copy of the approved Unaudited Standalone and Consolidated Financial Results along with the Limited Review Report issued by M/s Mehra Goel and Company, Statutory Auditors of the Company.

We are arranging to publish these results in the newspapers as per Regulation 47 of Listing Regulations.

- (2) The comparative financial performance for the quarter ended on 30.09.2023 is as follows:

Particulars	Financial Result with IND AS Adjustments (As prescribed by MCA)	Financial Results as per Books of Accounts without IND AS Adjustments
	Rs. In Lacs	Rs. In Lacs
Total Income	9,893.15	9,778.55
Net Profit	1,107.34	1,358.86

The meeting of Board of Directors commenced at 3.00 p.m. and concluded at 11.40 p.m.

Kindly take the same on records.

Thanking You,
For EFC (I) Limited

Aman Kumar Gupta
Company Secretary

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

**Review report To,
The Board of Directors
EFC (I) Limited (Formerly known as Amani Trading and Exports Limited)**

1. We have reviewed the accompanying statement of standalone unaudited financial results of EFC (I) Limited (Formerly known as Amani Trading and Exports Limited) ('the Company') for the quarter ended 30 September 2023 and year-to-date results for the period 01 April to 30 September 2023 together with notes thereon (the "Statement"), being submitted by the Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 (as amended) ('Listing Regulations').
2. This statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting standard 34 "Interim financial reporting" ("Ind As 34"), prescribed under section 133 of the Companies Act 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of making inquiries, primarily of person responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143 (10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion

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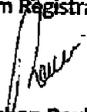
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Dubai:
R-3035, Reef Tower,
Cluster O,
Jumeirah Lake Tower,
Dubai, UAE

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Regulations, including the manner in which it is to be disclosed or that it contains any material misstatement.

For Mehra Goel & Co.
Chartered Accountants
Firm Registration No: 000517N


Roshan Daultani
Partner



Membership no: 137405

UDIN: 23137405BGSPVL8924

Place: Pune

Date: 4 November 2023

EFC (I) LIMITED
(Formerly known as Amani Trading and Exports Limited)
(CIN:L74110PNB984PLC216407)

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

STANDALONE BALANCE SHEET AS AT 30 SEPTEMBER 2023

(₹ in Lakhs, unless other stated)

Particulars	As at 30 September 2023 (Unaudited)	As at 31 March 2023 (Audited)
I Assets		
1 Non-current assets-		
(a) Property, plant and equipment	0.56	0.39
(b) Capital-work-in-progress	152.47	152.49
(c) Right of use assets	780.85	879.48
(d) Intangible assets	-	-
(e) Intangible assets under development	-	-
(e) Financial assets	-	-
Investments	5,005.10	5,005.10
Other Financial assets	158.05	89.30
(f) Deferred tax asset (Net)	13.99	7.40
(g) Income tax assets (Net)	-	-
(h) Other non-current assets	-	-
Total non-current assets	6,111.02	6,134.16
2 Current assets		
(a) Inventories		
(i) Financial assets		
(ii) Trade receivables	484.88	20.02
(iii) Cash and cash equivalents	2.35	82.37
(iv) Bank Balances other than (ii) above		
(v) Loans	7,432.48	1,504.11
(vi) Other financial assets	501.50	501.50
(c) Current Tax Assets (net)	-	-
(d) Other current assets	247.91	161.37
Total current assets	8,669.12	2,269.37
Total assets	14,780.14	8,403.53
II Equity and liabilities		
1 Equity		
(a) Equity share capital	798.59	682.67
(b) Other equity	12,578.76	6,327.04
Total equity	13,377.35	7,009.71
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings		
(ii) Lease liabilities	836.10	756.06
(iii) Other financial liabilities	119.75	82.91
(b) Other Non-current liabilities	26.42	26.61
(c) Provisions	0.26	0.26
Total non-current liabilities	982.53	865.84
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	1.65	108.76
(ii) Lease liabilities	-	149.77
(iii) Trade payables		
(A) total outstanding dues of micro enterprises and small enterprises	-	-
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	297.24	202.98
(iv) Other financial liabilities	-	0.54
(b) Income tax Liabilities (net)	61.98	37.69
(c) Other current liabilities	43.90	22.80
(d) Provisions	15.50	5.44
Total current liabilities	420.26	527.98
Total equity and liabilities	14,780.14	8,403.53

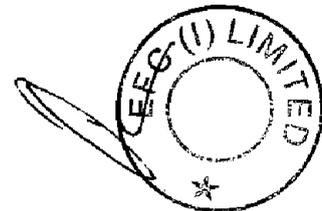


EFC (I) LIMITED
(Formerly known as Amani Trading and Exports Limited)
(CIN:L74110PN1984PLC216407)

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

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2023

Sr. No.	Particulars	(₹ in Lakhs, unless other stated)					
		Quarter ended			Half year ended		Year ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
I	Income						
	a) Revenue from operations	250.43	322.28	375.42	572.71	415.42	699.50
	b) Other income	3.88	3.30	-	7.18	-	3.73
	Total Income	254.31	325.58	375.42	579.89	415.42	703.23
II	Expenses						
	a) Cost of services	60.75	158.51	211.02	219.27	211.02	388.34
	b) Employee benefits expense	19.35	7.00	4.35	26.35	4.74	18.02
	c) Finance costs	20.11	20.24	0.01	40.35	0.01	21.89
	d) Depreciation and amortisation expense	49.40	49.36	-	98.76	-	106.87
	e) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	41.22	56.43	43.32	97.65	48.10	59.60
	Total expenses	190.83	291.55	258.70	482.38	263.87	594.72
III	Profit/(Loss) before exceptional and taxes (I-II)	63.49	34.02	116.72	97.51	151.55	108.51
IV	Exceptional item	-	-	-	-	-	-
V	Profit/loss before tax (III-IV)	63.49	34.02	116.72	97.51	151.55	108.51
VI	Tax expense						
	Current tax	15.08	9.47	30.35	24.54	39.40	66.82
	Deferred tax	(1.47)	(5.12)	-	(6.59)	-	(7.40)
	Total Tax Expenses	13.61	4.35	30.35	17.96	39.40	59.42
VII	Profit/(loss) after tax (V-VI)	49.88	29.67	86.37	79.56	112.15	49.09
VIII	Other Comprehensive income						
	Items that will not be reclassified to profit and loss (net of tax)						
	Remeasurement (loss)/gain on defined benefit plans	-	-	-	-	-	-
	Income tax effect	-	-	-	-	-	-
	Total other comprehensive income / (loss)	-	-	-	-	-	-
IX	Total comprehensive income / (loss) (VII+VIII)	49.88	29.67	86.37	79.56	112.15	49.09
X	Paid-up equity share capital (face value of ₹ 2/- each)	798.59	772.74	612.97	798.59	612.97	682.67
XI	Other equity excluding revaluation reserve						6,327.04
XII	Basic and diluted earnings per share (of ₹ 2 each)						
	Basic (in ₹)	0.1324	0.084	1.41	0.2112	1.83	1.17
	Diluted (in ₹)	0.1308	0.080	1.41	0.2086	1.83	1.06



EFC (I) LIMITED
(Formerly known as Amani Trading and Exports Limited)

(CIN:L74110PN1984PLC216407)

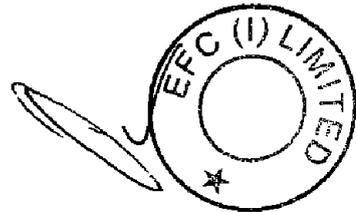
Regd Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune- 411007
Standalone Statement of Cash flows for the Period ended 30 September 2023

(₹ in Lakhs, unless other stated)

Particulars	As at 30 September 2023 (Unaudited)	As at 30 September 2022 (Unaudited)
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/ (LOSS) BEFORE TAX		
Adjustments for:	97.51	151.55
Depreciation & amortization expense	98.76	
Finance Cost	40.35	0.01
Operating profit before working capital changes	236.62	151.56
Adjustments for changes in working capital:		
(Increase)/Decrease in Trade receivables	(464.86)	47.20
(Increase)/ Decrease in Other financial Assets	-	(120.20)
(Increase)/Decrease in Other assets	(86.54)	
Increase/ (Decrease) in Trade payables	94.26	
(Increase)/decrease in other current assets	(68.75)	(1,270.35)
Increase/ (Decrease) in Other financial liabilities	(0.54)	10.90
Increase/ (Decrease) in other liabilities	45.30	78.79
Increase/ (Decrease) in provisions	10.06	30.35
Operating Profit / (Loss) after working capital changes	(234.36)	(1,071.75)
Direct taxes (paid)/ refund	24.57	-
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	(258.93)	(1,071.75)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, Plant & equipment	(0.27)	
Loans to related parties and others	(5,928.30)	
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	(5,928.57)	-
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loans from related parties	(107.11)	
Payment of Lease liabilities	(69.73)	
Other Financials liabilities	36.84	
Money received against Issuance of securities	6,288.08	1,064.00
Other Non current liabilities	(0.19)	
Interest paid	(40.35)	
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES	6,107.55	1,064.00
Net Increase/ (Decrease) in Cash & Cash equivalents	(80.02)	(7.75)
Add: Cash and Cash equivalents as at the beginning of the year	82.37	8.85
Cash & Cash equivalents as at the end of the year	2.35	1.10
Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash and cash equivalents		
Cash in hand		
Balances with banks - on current accounts	0.07	-
Bank Balances other than above	2.28	1.10
Balance as per statement of cash flows		

Notes:

(i) 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'.



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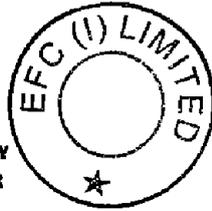
Notes :

- 1 The above statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4th November 2023. There are no qualifications in the review report issued for the quarter and half year ended 30 September 2023.
- 2 This Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, Interim Financial Reporting (Ind As 34) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- 3 In accordance with Ind AS 108, 'Operating Segments', segment information has been disclosed in the consolidated financial results of the Company, and therefore, no separate disclosure on segment information is given in the standalone financial results
- 4 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.

FOR EFC (I) LIMITED



UMESH KUMAR SAHAY
MANAGING DIRECTOR
DIN: 01739060
DATE: 04-11-2023
PLACE: PUNE



SEAL
PUNE

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 (Formerly known as Amani Trading and Exports Limited)**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of EFC (I) Limited (Formerly known as Amani Trading and Exports Limited) ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer Annexure 1 for the list of subsidiaries included in the Statement) for the quarter ended 30 September 2023 and the consolidated year to date results for the period 01 April 2023 to 30 September 2023, 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').
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.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity, issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. 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)

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Tamil Nadu, India, 600028

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

Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We did not review the interim financial results of seven subsidiaries included in the Statement, whose financial information (before eliminating intercompany transactions and balances) reflect total assets of ₹ 63480.51 lakhs as at 30 September 2023, and total revenues of ₹ 10145.14 lakhs and ₹ 15831.89 lakhs, total net profit after tax of ₹ 1057.46 lakhs and ₹ 1345.62 lakhs, total comprehensive income of ₹ 1057.46 lakhs and ₹ 1345.62 lakhs, for the quarter and six-months period ended on 30 September 2023, respectively, and cash flows (net) of ₹ 64.87 lakhs for the six months ended 30 September 2023, as considered in the Statement. These interim financial results have been reviewed by other auditors whose review reports have been furnished to us by the management, and our conclusion in so far as it relates to the amounts and disclosures included in respect of these subsidiaries is based solely on the review reports of such other auditors and the procedures performed by us as stated in paragraph 3 above

Our conclusion is not modified in respect of this matter with respect to our reliance on the work done by and the reports of the other auditors.

For Mehra Goel & Co.
Chartered Accountants
Firm Registration No: 000517N


Roshan Daultan
Partner



Membership no: 137405
UDIN: 23137405BGSPVK7293
Place: Pune
Date: 4 November 2023

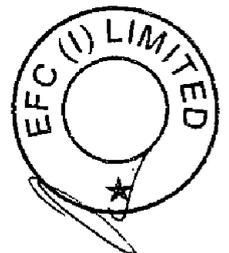
EFC (I) LIMITED
(Formerly known as Amani Trading and Exports Limited)
(CIN:L74110PN1984PLC216407)

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

CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2023

(₹ in Lakhs, unless other stated)

Particulars	As at	As at
	30 September 2023 (Unaudited)	31 March 2023 (Audited)
I Assets		
1 Non-current assets		
(a) Property, plant and equipment		
(b) Capital work-in-progress	8,193.14	3,998.67
(c) Right of use assets	2,041.91	1,903.22
(d) Intangible assets	27,595.35	25,082.58
(e) Intangible assets under development	4,996.50	4,994.30
(e) Financial assets	18.85	15.25
Investments	-	-
Other financial assets	0.00	1.40
(f) Deferred tax asset (Net)	3,056.85	1,970.64
(g) Income tax assets (Net)	483.21	383.60
(h) Other non-current Assets	-	-
	53.84	-
Total non-current assets	46,439.65	38,349.65
2 Current assets		
(a) Inventories		
(b) Financial assets		
(i) Trade receivables	-	1,458.27
(ii) Cash and cash equivalents	3,629.11	281.02
(iii) Bank Balances other than (ii) above	347.92	2.03
(iv) Loans	2,648.08	400.64
(v) Other financial assets	279.02	501.50
(c) Current tax assets (net)	501.50	-
(d) Other current assets	-	-
	11,000.73	6,602.51
Total current assets	18,406.36	9,245.97
Total assets	64,846.01	47,595.62
II Equity and liabilities		
1 Equity		
(a) Equity share capital	798.59	682.67
(b) Other equity	13,857.30	6,570.19
(c) Non controlling interest	223.02	224.89
Total equity	14,878.91	7,477.75
2 Liabilities		
Non-current liabilities		
(a) Financial liabilities		
(i) Borrowings	7,434.61	5,378.32
(ii) Lease liabilities	24,948.80	21,452.34
(iii) Other financial liabilities	3,037.79	2,925.80
(b) Other non-current liabilities	784.95	26.61
(c) Provisions	14.28	14.27
Total non-current liabilities	36,220.42	29,797.33
3 Current liabilities		
(a) Financial liabilities		
(i) Borrowings	2,456.45	463.18
(ii) Lease liabilities	4,643.75	5,083.70
(iii) Trade payables	-	-
(A) total outstanding dues of micro enterprises and small enterprises	-	203.04
(B) total outstanding dues of creditors other than micro enterprises and small enterprises	2,871.96	1,272.80
(iv) Other financial liabilities	1,022.03	681.23
(b) Income tax liabilities(net)	354.20	502.01
(c) Other current liabilities	2,239.37	2,016.82
(d) Provisions	158.93	97.76
Total current liabilities	13,746.69	10,320.54
Total equity and liabilities	64,846.01	47,595.62

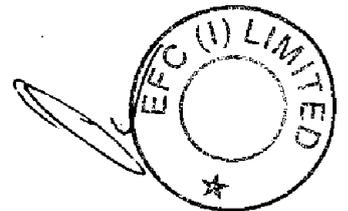


EFC (I) LIMITED
(Formerly known as Amani Trading and Exports Limited)
(CIN:L74116PN1964PLC216407)

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

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30 SEPTEMBER 2023

Sr.No.	Particulars	(₹ in Lakhs, unless other stated)					
		Quarter-ended			Half year-ended		Year ended
		30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
I	Income						
	a) Revenue from operations	9,775.68	5,642.14	1,459.60	15,417.82	1,499.60	10,321.35
	b) Other income	117.47	62.27	5.59	179.74	5.59	84.52
	Total Income	9,893.15	5,704.41	1,465.19	15,597.56	1,505.19	10,405.87
II	Expenses						
	a) Cost of services	4,901.19	1,994.37	720.45	6,895.56	720.45	3,748.81
	b) Employee benefits expense	350.33	222.30	47.07	572.63	47.45	512.76
	c) Finance costs	704.40	1,010.43	88.18	1,714.83	88.19	1,457.03
	d) Depreciation and amortisation expense	1,960.12	1,668.39	49.35	3,628.51	49.35	3,449.84
	e) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	513.79	512.73	386.05	1,026.52	390.83	518.57
	Total expenses	8,429.83	5,408.22	1,291.10	13,838.05	1,296.27	9,687.01
III	Profit/(Loss) before exceptional and taxes (I-II)	1,463.31	296.19	174.09	1,759.50	208.92	718.86
IV	Exceptional item						
V	Profit/(loss) before tax (III-IV)	1,463.31	296.19	174.09	1,759.50	208.92	718.86
VI	Tax expense						
	Current tax	465.66	126.87	46.31	592.53	55.36	444.72
	Deferred tax	71.85	(148.50)	12.99	(76.65)	12.99	(112.11)
	Tax expenses related to earlier years	(181.54)	-	-	(181.54)	-	-
	Total Tax Expenses	355.97	(21.63)	59.30	334.34	68.35	332.61
VII	Profit/(loss) after tax (V-VI)	1,107.34	317.82	114.79	1,425.16	140.57	386.25
VIII	Other Comprehensive Income						
	Items that will not be reclassified to profit and loss (net of tax)						
	Remeasurement (loss)/gain on defined benefit plans	-	-	-	-	-	(8.81)
	Income tax effect	-	-	-	-	-	(2.20)
	Total other comprehensive income / (loss)	-	-	-	-	-	(6.61)
IX	Total comprehensive income / (loss) (VII+VIII)	1,107.34	317.82	114.79	1,425.16	140.57	379.64
X	Profit/(Loss) for the year attributable to:						
	Owner of the Company	830.09	520.98	114.79	1,351.07	140.57	433.80
	Non Controlling interest	277.24	(203.15)	-	74.09	-	(47.55)
XI	Other Comprehensive Income/(Loss) for the year attributable to:						
	Owner of the Company	-	-	-	-	-	(3.25)
	Non Controlling Interest	-	-	-	-	-	(3.36)
XII	Total Comprehensive Income/(Loss) for the year attributable to:						
	Owner of the Company	830.09	520.98	114.79	1,351.07	140.57	430.55
	Non Controlling Interest	277.24	(203.15)	-	74.09	-	(50.91)
XIII	Paid-up equity share capital (face value of ₹ 2/- each)	798.59	772.74	612.97	798.59	612.97	682.67
XIV	Other equity excluding revaluation reserve						6,573.91
XV	Basic and diluted earnings per share (of ₹ 2 each)						
	Basic (in ₹)	2.20	1.47	1.87	3.59	2.29	9.20
	Diluted (in ₹)	2.18	1.41	1.87	3.54	2.29	8.34



EFC (I) LIMITED
(Formerly known as Amani Trading and Exports Limited)
(CIN:L74110PN1984PLC216407)

Regd Office: 5th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune- 411007

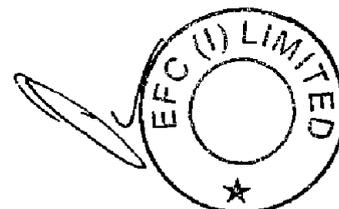
Consolidated Statement of Cash flows for the Period ended 30 September 2023

(₹ in Lakhs, unless other stated)

Particulars	Half Year ended 30.09.2023	Half Year ended 30.09.2022
A. CASH FLOW FROM OPERATING ACTIVITIES		
NET PROFIT/ (LOSS) BEFORE TAX	1,759.50	208.92
Adjustments for:		
Depreciation & amortization expense	3,628.51	173.37
Finance cost	1,714.83	-
Interest income	(179.74)	-
Gain of Sale of Investments	-	-
Other non-cash items	916.48	-
Operating profit before working capital changes	7,839.59	382.30
Adjustments for changes in working capital:		
(Increase)/Decrease in Trade receivables	(2,170.84)	(277.20)
(Increase)/ Decrease in Other financial assets	(1,086.22)	(120.20)
(Increase)/Decrease in Other assets	(4,398.22)	(2,776.57)
(Increase)/decrease in other current assets	(53.84)	-
Increase/ (Decrease) in Trade payables	1,396.12	87.06
Increase/ (Decrease) in Other financial liabilities	452.79	-
Increase/ (Decrease) in other liabilities	980.88	401.76
Increase/ (Decrease) in provisions	(132.62)	41.31
Operating Profit / (Loss) after working Capital Changes	2827.634512	(2,261.55)
Direct taxes (paid)/ refund	(334.34)	-
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	3,161.97	(2,261.55)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of property, Plant & equipment	(4,577.31)	(2,157.99)
Interest received	-	-
Procee from sale of investments	-	-
Loans to related parties & Others	-	-
NET CASH GENERATED FROM / (USED IN) INVESTING ACTIVITIES	(4,577.31)	(2,157.99)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Loans from related parties	121.62	1,064.00
Increase in borrowings	4,049.56	1,524.56
Money received against issuance of securities	-	736.99
Increase in deposits	(2,646.05)	(13.67)
Increase in Security premium	-	998.75
Increase in Share Capital	-	1.25
Interest paid	(44.92)	-
NET CASH GENERATED FROM / (USED IN) FINANCING ACTIVITIES	1,480.21	4,311.89
Net Increase / (Decrease) in Cash & Cash equivalents	64.87	(107.65)
Add: Cash and Cash equivalents as at the beginning of the year	283.05	150.73
Cash & Cash equivalents as at the end of the year	347.92	43.08
Reconciliation of cash and cash equivalents as per statement of cash flows		
Cash and cash equivalents		
Cash in hand		
Balances with banks - on current accounts		
Bank Balances other than above	347.92	43.08
Balance as per statement of cash flows		

Note:

(i) 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'.



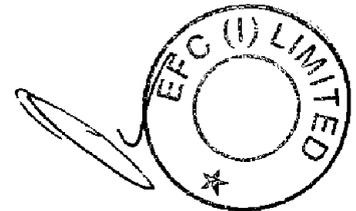
ERC (I) LIMITED
(Formerly known as Aransi Trading and Exports Limited)
(CIN:L74110P/N1984PLC216407)

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

Consolidated Segment information for the Quarter and half year ended 30th September, 2023

(₹ in Lacs, unless other stated)

Particulars	Quarter ended			Half year ended		Year ended
	30.09.2023 (Unaudited)	30.06.2023 (Unaudited)	30.09.2022 (Unaudited)	30.09.2023 (Unaudited)	30.09.2022 (Unaudited)	31.03.2023 (Audited)
1. Segment Revenue						
(a) Segment- Rental	6,543.64	5,389.10	1,465.19	11,932.74	1,505.19	9,968.19
(b) Segment- Interior	3,349.50	315.31	-	3,664.81	-	417.68
(c) Unallocated	-	-	-	-	-	-
Total Segment Revenue	9,893.15	5,704.41	1,465.19	15,597.56	1,505.19	10,405.87
Less: Inter Segment Revenue	-	-	-	-	-	-
Revenue From Operations	9,893.15	5,704.41	1,465.19	15,597.56	1,505.19	10,405.87
2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment)						
(a) Segment- Rental	1,408.33	1,231.41	262.27	2,639.74	297.11	2,058.43
(b) Segment- Interior	759.38	75.21	-	834.59	-	125.81
(c) Unallocated	-	-	-	-	-	-
Total Profit/(loss) before tax	2,167.71	1,306.62	262.27	3,474.33	297.11	2,184.24
Less: (i) Finance Cost	704.40	1,010.43	88.18	1,714.83	88.19	1,457.03
Less: (ii) Other Un-allocable Expenditure net of Un-allocable income	-	-	-	-	-	-
Profit Before Tax	1,463.31	296.19	174.09	1,759.50	208.92	727.21
3. Segment Assets						
(a) Segment- Rental	62,886.09	30,146.88	12,328.37	62,886.09	12,328.37	28,727.09
(b) Segment- Interior	1,959.92	83.25	-	1,959.92	-	68.92
(c) Unallocated	-	-	-	-	-	-
Total Segment Assets	64,846.01	30,230.13	12,328.37	64,846.01	12,328.37	28,816.01
Un-allocable Assets	-	-	-	-	-	-
Net Segment Assets	64,846.01	30,230.13	12,328.37	64,846.01	12,328.37	28,816.01
4. Segment Liabilities						
(a) Segment- Rental	48,722.09	43,857.90	5,987.47	48,722.09	5,987.47	39,056.56
(b) Segment- Interior	1,245.01	43.62	-	1,245.01	-	170.50
(c) Unallocated	-	-	-	-	-	-
Total Segment Liabilities	49,967.09	43,901.52	5,987.47	49,967.09	5,987.47	39,227.06
Un-allocable Liabilities	-	-	-	-	-	-
Net Segment Liabilities	49,967.09	43,901.52	5,987.47	49,967.09	5,987.47	39,227.06



EFC (I) LIMITED
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Notes :

- 1 The above Consolidated statements were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their respective meetings held on 4 November 2023. There are no qualifications in the review report issued for the quarter and half year ended 30 September 2023.
- 2 This Consolidated Statement has been prepared in accordance with the recognition and measurement principles laid down in India Accounting Standard 34, Interim Financial Reporting (Ind As 34) notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended), as prescribed under Section 133 of the Companies Act, 2013.
- 3 The format of the above results as prescribed in SEBI's Circular CIR/CFD/CMD/1 5/2015 dated 30th November, 2015 has been modified to comply with the requirements of SEBI's Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013.
- 4 The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.
- 5 Company has split the equity shares on 18 Aug 2023 and face value has been changed to Rs 2 per share from Rs 10 per share
- 6 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.

FOR EFC (I) LIMITED


UMESH KUMAR SAHAY
MANAGING DIRECTOR
DIN: 01733060
DATE: 04-11-2023
PLACE: PUNE

