

February 6, 2024

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

**Sub.: Outcome of Board Meeting under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Ma'am,

Pursuant to Regulations 30 and 33 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 EFC (I) Limited ("the Company"), at their meeting held today, i.e. Tuesday, the 6<sup>th</sup> day of February, 2024 has inter-alia:

- (1) Approved the Unaudited Standalone and Consolidated Financial Results for quarter and nine months ended 31 December, 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) Approved the proposal for incorporation of a Subsidiary of the Company in the name of Ek Design Industries Limited or any other name as approved by competent authority. The details, as required under the Regulation 30(6) read with Schedule III Part A Para A (1) of the SEBI Listing Regulations read with the SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P /2023/120 dated 11th July, 2023 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 Dated 13th July, 2023 is attached as Annexure–A.

The meeting of Board of Directors commenced at 2.00 p.m. and concluded at 4:15 p.m.

Kindly take the same on record.

Thanking You,  
For EFC (I) Limited

Aman Gupta  
Company Secretary

## **EFC (I) Limited**

*(Formerly known as Amani Trading and Exports 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 3502 0912 | Email Id: [compliance@efclimited.in](mailto:compliance@efclimited.in) | Website: [www.efclimited.in](http://www.efclimited.in)

Sr. No.	Particulars	Details
1	Name of the target entity, details in brief such as size, turnover etc.;	<p>Name: Ek Design Industries Limited (“Ek Design”) or any other name as approved by competent authority, upon incorporation shall have:</p> <p>Authorized Share Capital: Rs. 10,00,000/- (Rupees Ten Lakhs Only) divided into 1,00,000 Equity shares of Rs.10/- each.</p> <p>Paid-Up Share Capital: Rs. 10,00,000/- (Rupees Ten Lakhs Only) divided into 1,00,000 Equity shares of Rs.10/- each.</p> <p>Turnover: Not applicable, since the proposed company is not yet incorporated.</p>
2	Whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at “arm’s length”;	<p>Ek Design once incorporated will be the related party of the Company being subsidiary of the Company and EFC (I) Limited will hold 76% Equity Shares of Ek Design.</p> <p>The following promoters of EFC (I) Limited will hold shares of Ek Design as follows:</p> <ol style="list-style-type: none"> <li>1. Mr. Umesh Kumar Sahay – 1.23%</li> <li>2. Mr. Abhishek Narbaria – 1.23%</li> </ol> <p>Further, Mr. Umesh Kumar Sahay, Mr. Abhishek Narbaria and Mr. Nikhil Dilipbhai Bhuta, Directors of EFC (I) Ltd will be considered as interested being the proposed directors in Ek Design.</p> <p>The subscription in the equity shares of Ek Design will be at arm length i.e. at a face value of Rs.10/- per equity shares of Ek Design.</p>
3	industry to which the entity being acquired belongs;	Ek Design will carry on business of manufacturing of furniture.
4	objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	The key objective of proposed incorporation is to carry on business of manufacturing of furniture, which is in line of business of serviced offices and interior solutions provided by EFC (I) Limited and its other subsidiaries.

## EFC (I) Limited

*(Formerly known as Amani Trading and Exports 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 3502 0912 | Email Id: [compliance@efclimited.in](mailto:compliance@efclimited.in) | Website: [www.efclimited.in](http://www.efclimited.in)

5	brief details of any governmental or regulatory approvals required for the acquisition;	Not Applicable
6	indicative time period for completion of the acquisition;	The proposed incorporation may take approx. two months.
7	consideration - whether cash consideration or share swap or any other form and details of the same;	Initial subscription in Ek Design Equity Shares will be in cash.
8	Cost of acquisition and/or the price at which the shares are acquired	Rs. 7,60,000/- (76,000 Equity Shares of Rs. 10/- each)
9	percentage of shareholding / control acquired and / or number of shares acquired;	76% of the paid-up share capital of Ek Design post incorporation. (76,000 Equity Shares of Rs. 10/- each)
10	brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	Not Applicable as Ek Design is yet to incorporate.

## **EFC (I) Limited**

*(Formerly known as Amani Trading and Exports 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 3502 0912 | Email Id: [compliance@efclimited.in](mailto:compliance@efclimited.in) | Website: [www.efclimited.in](http://www.efclimited.in)

**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 December 31, 2023 and year to date results for the period ended April 1, 2023 to December 31, 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



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



**Nishan Daultani**  
Partner

Membership no: 137405

**UDIN: 24137405BKDLNR9257**

Place: Pune

Date: 6<sup>th</sup> February 2024



**EFC (I) Limited**  
(Previously 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 & NINE MONTHS PERIOD ENDED 31 DECEMBER, 2023**

(₹ in lakh unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Nine Month Ended		Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
<b>I</b>	<b>Income</b>						
	a) Revenue from operations	496.18	250.43	162.45	1,068.89	577.88	699.50
	b) Other income	6.66	3.88	0.17	13.84	0.17	3.73
	<b>Total Income</b>	<b>502.84</b>	<b>254.31</b>	<b>162.62</b>	<b>1,082.73</b>	<b>578.05</b>	<b>703.23</b>
<b>II</b>	<b>Expenses</b>						
	a)Purchase Accounts	-	-	-	-	-	-
	b) Cost of services	73.43	60.75	96.76	292.70	307.70	388.34
	c) Changes in inventories of finished goods	206.00	-	-	206.00	-	-
	d) Employee benefits expense	17.77	19.35	6.20	44.12	10.93	18.02
	e) Finance costs	43.52	20.11	-	83.87	-	21.89
	f) Depreciation and amortisation expense	83.57	49.40	-	182.33	-	106.87
	g) Other expenses ( Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	41.41	41.22	15.79	139.06	38.34	59.60
	<b>Total expenses</b>	<b>465.70</b>	<b>190.83</b>	<b>118.75</b>	<b>948.08</b>	<b>356.97</b>	<b>594.72</b>
<b>III</b>	<b>Profit/(Loss) before exceptional items and taxes (1-2)</b>	<b>37.14</b>	<b>63.49</b>	<b>43.87</b>	<b>134.65</b>	<b>221.07</b>	<b>108.51</b>
<b>IV</b>	<b>Exceptional item</b>						
<b>V</b>	<b>Profit before tax</b>	<b>37.14</b>	<b>63.49</b>	<b>43.87</b>	<b>134.65</b>	<b>221.07</b>	<b>108.51</b>
<b>VIII</b>	<b>Tax expense</b>						
	Current tax	19.35	15.08	18.08	50.28	57.48	66.82
	Deferred tax	(9.46)	(1.47)	-	(16.05)	-	(7.40)
	Tax expenses for previous period	6.39	-	-	-	-	-
	<b>Total Tax Expenses</b>	<b>16.28</b>	<b>13.61</b>	<b>18.08</b>	<b>34.23</b>	<b>57.48</b>	<b>59.42</b>
<b>9</b>	<b>Net Profit/(loss) for the period (5-6)</b>	<b>20.86</b>	<b>49.88</b>	<b>25.80</b>	<b>100.42</b>	<b>163.59</b>	<b>49.08</b>
<b>10</b>	<b>Other Comprehensive Income</b>						
	<b>Other comprehensive income not to be reclassified to profit or loss in subsequent periods</b>						
	Remeasurement (loss)/gain on defined benefit plans						
	Income tax effect						
	<b>Net other comprehensive income not to be reclassified to profit or loss in subsequent period</b>						
	Other comprehensive income for the year, net of tax						
<b>11</b>	<b>Total comprehensive income for the year, net of tax</b>	<b>20.86</b>	<b>49.88</b>	<b>25.80</b>	<b>100.42</b>	<b>163.59</b>	<b>49.08</b>
<b>12</b>	<b>Paid-up equity share capital (face value of ₹ 2/- each)</b>	<b>798.59</b>	<b>798.59</b>	<b>67.00</b>	<b>798.59</b>	<b>67.00</b>	<b>682.67</b>
<b>13</b>	<b>Reserve excluding Revaluation Reserves as per Balance sheet of previous accounting year</b>						<b>6,327.04</b>
<b>14</b>	<b>Earnings Per Share (of Rs. 2/- each)(not annualised):</b>						
	Basic (in ₹)	0.05	0.13	0.08	0.26	1.20	0.23
	Diluted (in ₹)	0.05	0.13	0.08	0.26	1.20	0.21

For EFC (I) Limited

Umesh Kumar Sahay  
Managing Director  
DIN: 01733060  
Date: 6 February, 2024  
Place: Pune



**Notes :**

- 1 The Unaudited Standalone Financial Results of EFC (I) Limited for the Quarter and Nine-month ended December 31, 2023 have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Companies Indian Accounting Standard Rules, 2015 and relevant amendments thereafter.
- 2 The figures of the previous period have been regrouped/rearranged whenever necessary.
- 3 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.
- 4 The above Unaudited Standalone Results for the period ended December 31, 2023 have been reviewed by Audit Committee and approved by the Board of Directors at there meeting held on February 6, 2024.
- 5 During the period under review, the company has successfully issued 12,50,000 Equity Shares of face value of Rs. 2 each at an issue price of Rs. 28 per Equity Share (including premium of Rs. 26 per Equity Share) aggregating to to Rs. 350 lakhs. The allotment of equity shares was made on 6 December, 2023 Consequently, Rs. 325 lakhs are credited to Share premium and Rs. 25 Lakhs are credited to Equity Share capital.

For EFC (I) Limited

Umesh Kumar Sahay  
Managing Director  
DIN: 01733060

Date: 6 February, 2024  
Place: 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 31 December 2023 and the consolidated year to date results for the period 01 April 2023 to 31 December 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) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement..

**New Delhi:**

525, Connaught Tower,  
 43, Mehra Place,  
 New Delhi 110019, India  
 Tel. : 011-5222 3712

**Mumbai:**

305-306, 3rd Floor,  
 Garnet Palladium, Off Western  
 Exp Highway, Goregaon

**Gurgaon:**

GLOBAL BUSINESS SQUARE  
 Building No. 32, Sector 44,  
 Institutional Area  
 Gurgaon, 122002 India

**Pune:**

Plot No 03, Plot No 29,  
 Ganeshtan Housing  
 Society, Maharshi Nagar,  
 Pune - 411037

**Chennai:**

Sri Raghava Nilayam,  
 Old No 38, New No 28,  
 West Circular Road,  
 Mandavelkuppam, Chennai,



5. We did not review the interim financial results of two subsidiaries included in the Statement, whose financial information (before eliminating intercompany transactions and balances) reflect, total revenues of ₹ 16712.18 lakhs and ₹ 32130 lakhs, total net profit after tax of ₹ 2090.76 lakhs and ₹ 3515.92 lakhs, total comprehensive income of ₹ 2090.76 lakhs and ₹ 3515.92 lakhs, for the quarter and nine months period ended on 31 December 2023, respectively, 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 Daultani

Partner

Membership no: 137405

**UDIN: 24137405BKDLNQ7867**

Place: Pune

Date: 6<sup>th</sup> February 2024



**Annexure 1**

**List of entities included in the Statement**

**Subsidiary companies**

- EFC Limited
- EFC Prime
- EFC Techspace Private Limited
- Monarch workspace
- Sprint workspace
- Whitehills Interior Limited



## EFC (I) LIMITED

(Previously 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 CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS PERIOD ENDED 31 DECEMBER, 2023

(₹ in lakh unless otherwise stated)

Sr. No.	Particulars	Quarter ended			Nine Month ended		Year ended
		31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
I	Income						
	a) Revenue from operations	17,208.36	9,775.68	2,631.64	32,626.18	4,131.24	10,321.35
	b) Other income	160.49	117.47	6.57	340.23	12.15	84.52
	<b>Total income</b>	<b>17,368.85</b>	<b>9,893.15</b>	<b>2,638.21</b>	<b>32,966.41</b>	<b>4,143.39</b>	<b>10,405.87</b>
II	Expenses						
	a) Cost of services	1,281.30	4,901.19	-	8,176.86	-	3,748.81
	b) Employee benefits expense	372.58	350.33	104.42	945.21	151.87	512.76
	c) Finance costs	1,131.88	704.40	-	2,846.71	-	1,457.03
	d) Depreciation and amortisation expense	1,996.38	1,960.12	36.87	5,624.89	86.22	3,449.84
	e) Other expenses ( Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	893.34	513.79	1,998.68	1,919.86	3,084.33	518.57
	f) Changes in Inventories of Finished Goods	8,555.42	-	-	8,555.42	-	-
	<b>Total expenses</b>	<b>14,230.90</b>	<b>8,429.83</b>	<b>2,139.97</b>	<b>28,068.95</b>	<b>3,322.42</b>	<b>9,687.01</b>
III	<b>Profit/(Loss) before exceptional and taxes (I-II)</b>	<b>3,137.95</b>	<b>1,463.32</b>	<b>498.24</b>	<b>4,897.46</b>	<b>820.97</b>	<b>718.86</b>
IV	Exceptional item						
	Finance Cost			171.91		260.08	
V	<b>Profit before tax (III-IV)</b>	<b>3,137.95</b>	<b>1,463.32</b>	<b>326.33</b>	<b>4,897.46</b>	<b>560.89</b>	<b>718.86</b>
VI	Tax expense						
	Current tax	1,074.75	465.66	96.45	1,673.67	151.82	444.72
	Deferred tax	(54.82)	71.85	15.61	(131.47)	28.60	(112.11)
	Tax expenses related to earlier periods	6.39	(181.54)	-	(181.54)	-	-
	<b>Total Tax Expenses</b>	<b>1,026.32</b>	<b>355.97</b>	<b>112.06</b>	<b>1,360.66</b>	<b>180.42</b>	<b>332.61</b>
VII	<b>Profit for the period (V-VI)</b>	<b>2,111.63</b>	<b>1,107.35</b>	<b>214.27</b>	<b>3,536.80</b>	<b>380.47</b>	<b>386.25</b>
VIII	Other Comprehensive income						
	Other comprehensive income not to be reclassified to profit or loss in subsequent periods						
	Remeasurement (loss)/gain on defined benefit plans	-	-	-	-	-	(8.81)
	Income tax effect	-	-	-	-	-	2.20
	Net other Comprehensive income not to be reclassified to profit or loss in subsequent period	-	-	-	-	-	(6.61)
	Other comprehensive income for the year, net of tax	-	-	-	-	-	-
IX	<b>Total comprehensive income for the year, net of tax</b>	<b>2,111.63</b>	<b>1,107.35</b>	<b>214.27</b>	<b>3,536.80</b>	<b>380.47</b>	<b>379.64</b>
X	Profit/(Loss) for the year attributable to:						
	Owner of the Company	1,652.58	830.09	214.27	3,003.65	380.47	437.97
	Non Controlling Interest	459.04	277.24	-	533.15	-	(48.01)
XI	Other Comprehensive Income/(Loss) for the year attributable to:						
	Owner of the Company	-	-	-	-	-	(3.25)
	Non Controlling Interest	-	-	-	-	-	(3.36)
XII	<b>Total Comprehensive Income/(Loss) for the year attributable to:</b>						
	Owner of the Company	1,652.58	830.09	214.27	3,003.65	380.47	434.72
	Non Controlling Interest	459.04	277.24	-	533.15	-	(51.37)
XIII	Paid-up equity share capital (face value of ₹ 2/- each)	798.59	798.59	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 ₹)	5.27	2.94	0.66	9.17	2.78	1.81
	Diluted (in ₹)	5.27	2.90	0.66	9.17	2.78	1.64

Per EFC (I) Limited

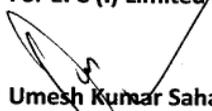
Umesh Kumar Sahay  
Managing Director  
DIN: 01733060  
Date: 6 February, 2024  
Place: Pune



**Notes :**

- 1 The Unaudited Consolidated Financial Results of EFC (I) Limited for the Quarter and Nine-month ended December 31, 2023 have been prepared in accordance with Indian Accounting Standards as prescribed under Section 133 of the Companies Act, 2013 read with Companies Indian Accounting Standard Rules, 2015 and relevant amendments thereafter.
- 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,
- 3 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.
- 4 The above Unaudited Consolidated Results for the period ended December 31, 2023 have been reviewed by Audit Committee and approved by the Board of Directors at there meeting held on February 6, 2024.
- 5 Figures of the previous period / year have been regrouped/rearranged, wherever considered necessary.
- 6 The Segment information is attached separately.

For EFC (I) Limited

  
Umesh Kumar Sahay  
Managing Director  
DIN: 01733060  
Date: 6 February, 2024  
Place: Pune



**EFC (I) LIMITED**  
(Previously 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 Segment Information for the Quarter and Nine-month ended 31 December, 2023**

Particulars	Quarter ended			Nine Month ended		Year ended
	31.12.2023 (Unaudited)	30.09.2023 (Unaudited)	31.12.2022 (Unaudited)	31.12.2023 (Unaudited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)
<b>1. Segment Revenue</b>						
(a) Segment- Rental	7,375.53	6,543.65	2,638.21	19,308.28	4,143.39	9,988.19
(b) Segment- Interior	5,324.01	3,349.50	-	8,988.83	-	417.68
(c) Segment- F&F Trade	4,669.30	-	-	4,669.30	-	-
<b>Total Segment Revenue</b>	<b>17,368.85</b>	<b>9,893.15</b>	<b>2,638.21</b>	<b>32,966.41</b>	<b>4,143.39</b>	<b>10,405.87</b>
Less: Inter Segment Revenue	-	-	-	-	-	-
<b>Revenue From Operations</b>	<b>17,368.85</b>	<b>9,893.15</b>	<b>2,638.21</b>	<b>32,966.41</b>	<b>4,143.39</b>	<b>10,405.87</b>
<b>2. Segment Result (Profit)(+)/Loss (-) before tax and interest from Each segment</b>						
(a) Segment- Rental	2,116.09	1,408.34	498.24	5,664.49	820.97	2,058.43
(b) Segment- Interior	1,243.43	759.38	-	2,079.67	-	125.81
(c) Segment- F&F Trade	910.30	-	-	-	-	-
<b>Total Profit/(loss) before tax</b>	<b>4,269.82</b>	<b>2,167.72</b>	<b>498.24</b>	<b>7,744.16</b>	<b>820.97</b>	<b>2,184.24</b>
Less: (i) Finance Cost	1,131.88	704.40	171.91	2,846.71	260.08	1,457.03
Less: (ii) Other Un-allocable Expenditure net off Un-allocable income	-	-	-	-	-	-
<b>Profit Before Tax</b>	<b>3,137.94</b>	<b>1,463.32</b>	<b>326.33</b>	<b>4,897.45</b>	<b>560.89</b>	<b>727.21</b>
<b>3. Segment Assets</b>						
(a) Segment- Rental	51,997.32	62,886.09	37,988.09	51,997.32	37,988.09	28,727.09
(b) Segment- Interior	3,541.58	1,959.92	-	3,541.58	-	88.92
(c) Segment- F&F Trade	1,596.65	-	-	1,596.65	-	-
<b>Total Segment Assets</b>	<b>57,135.55</b>	<b>64,846.01</b>	<b>37,988.09</b>	<b>57,135.55</b>	<b>37,988.09</b>	<b>28,816.01</b>
Un-allocable Assets	-	-	-	-	-	-
<b>Net Segment Assets</b>	<b>57,135.55</b>	<b>64,846.01</b>	<b>37,988.09</b>	<b>57,135.55</b>	<b>37,988.09</b>	<b>28,816.01</b>
<b>4. Segment Liabilities</b>						
(a) Segment- Rental	43,691.74	48,722.09	31,416.71	43,691.74	31,416.71	39,056.56
(b) Segment- Interior	3,382.29	1,245.01	-	3,382.29	-	170.50
(c) Segment- F&F Trade	1,674.58	-	-	1,674.58	-	-
<b>Total Segment Liabilities</b>	<b>48,748.61</b>	<b>49,967.10</b>	<b>31,416.71</b>	<b>48,748.61</b>	<b>31,416.71</b>	<b>39,227.06</b>
Un-allocable Liabilities	-	-	-	-	-	-
<b>Net Segment Liabilities</b>	<b>48,748.61</b>	<b>49,967.10</b>	<b>31,416.71</b>	<b>48,748.61</b>	<b>31,416.71</b>	<b>39,227.06</b>

For EFC (I) Limited

Umesh Kumar Sehay  
Managing Director  
DIN: 01733069  
Date: 6 February, 2024  
Place: Pune

