EFC (I) Limited



(Formerly known as Amani Trading and Exports Limited)

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:

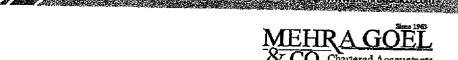
Particulars	Financial Result with IND AS Adjustments (As prescribed by MCA) Rs. In Lacs	Financial Results as per Books of Accounts without IND AS Adjustments Rs. In Lacs
Total Income	9,893.15	9,778.55
Net Profit	1,107.34	1,358.86

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 Regulations, 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

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

منظ أسرمه

a nje

Mumbai: 305-306, 3rd Floor, Gamet Paladium, Off Western Exp Highway, Goregaon (East), Mumbai — 400063 J.: ±21-93230-12655

Gurgaon: GLCBAL BUSINESS SQUARE, Balding No. 32, Sector 44, Institutional Area Gurugram, 122002, India Tel: +91-124-4786200 Pune: Fist No 03, Plot No 28, Gowardton Housing Society, Maharshi Nagar, Pune—411037 Ph: +91,20,24260504

C'he mazi: Si Raghava Niayam, Old No 36 , New No 26, West Circular Road, Mandavelipaldam, Chennai, Tamil Nado, India, 600028 Dubaí: R-3035, Reel Tower, Cluster O, Junerah Lake Tower, Dubal, 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 regulared 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

Rosaan Daultani

Partner

Membership no: 137405

UDIN: 23137405BGSPVL8924

Place: Pune

Date: 4 November 2023

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

Regel Office: 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 (Andited)		
I	Assets				
1	Non-current assets	!			
-	(a) Property, plant and equipment	{			
	(b) Capital-work-in-progress	0.56	0.3		
	(c) Right of use assets	152.47	1524		
		780.85	879.4		
ł	(d) Intangible assets	} - }	-		
ł	(e) Intangible assets under development	- 1	-		
	(e) Financial assets	· -	-		
	Investments	5,005.10	5,005.1		
	Other Financial assets	158.05	89.3		
- 1	(f) Deferred tax asset (Net)	13.99	7.4		
- 1	(g) Income tax assets (Net)	_			
	(b) Other non-current essets		-		
- 1	Total non-current seects	6,11L02	6,134.1		
- 1					
2	Current assets				
- 1	(a) Inventories	!			
ı	(b) Fanancial assets	! !			
- 1	(i) Trade receivables	484.88	20.0		
	(ii) Cash and cash equivalents	2.35	82.3		
- 1	(iii) Bank Balances other than (ii) above	ا ''	04.3		
- 1	(iv) Loans	7,432.48	4 5044		
Į	(v) Other financial assets	501.50	1,504.1		
f	(c) Current Tax Assets (net)	301.50	501.5		
	(d) Other current assets		-		
- 1	Total current assets	247.91	161.3		
	Total assets	8,669.12	2,269.3		
		14,780.14	8,403.5		
	Equity and liabilities	i			
- 1	Equity				
	(a) Equity share capital	798.59	682.6		
- 1	(b) Other equity	12,578.76	6,327.0		
-	Total equity	13,377.35	7,009.7		
<u>.</u> او	Liabilities				
	Non-current liabilities				
- 1					
	(a) Financial linbilities				
	(a) Financial linbilinies (i) Borrowings				
	(a) Financial linbritnies (i) Borrowings (ii) Lease liabilities	836.10	756.0		
	(a) Financial linbritries (i) Borrowings (ii) Lease liabilities (iii) Other Intancial Itabilities	836.10 119.75			
	(a) Financial linbritries (b) Bornowings (c) Lease liabilities (ci) Other Intancial liabilities (b) Other Non current liabilities		756.0 82.9 26.6		
	(a) Financial linbrities (b) Borrowings (c) Lease liabilities (ci) Other financial liabilities (b) Other Non current liabilities (c) Poyesions	119.75	82.9 26.6		
	(a) Financial linbritries (b) Bornowings (c) Lease liabilities (ci) Other Intancial liabilities (b) Other Non current liabilities	119.75 26.42	82.9 26.6 		
	(a) Financial liabilities (b) Borrowings (ii) Lease liabilities (iii) Other Mon caurent liabilities (b) Other Mon caurent liabilities (c) Provisions Total non-corrent liabilities	119.75 26.42 0.26	82.9 26.6 		
3	(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Other Manocial liabilities (iii) Other Manocial liabilities (b) Other Man current liabilities (c) Provisions Total non-corrent liabilities Current liabilities.	119.75 26.42 0.26	82.9 26.6 		
3	(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Other Manocial liabilities (b) Other Manocial liabilities (c) Provisions Total non-corrent liabilities Current liabilities (c) Financial liabilities (c) Financial liabilities	119.75 26.42 0.26	82.9 26.6 		
3	(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Other Manocial liabilities (iii) Other Manocial liabilities (b) Other Man current liabilities (c) Provisions Total non-corrent liabilities Current liabilities.	119.75 26.42 0.26	82.9 26.6 0.2 865.8		
3	(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Other Manocial liabilities (b) Other Manocial liabilities (c) Provisions Total non-corrent liabilities Current liabilities (c) Financial liabilities (c) Financial liabilities	119.75 26.42 0.26 982.53	82.9 24.6 0.2 865.8		
3	(a) Financial liabilities (b) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Other Non current liabilities (c) Pryvisions Total non-corrent liabilities Current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables	119.75 26.42 0.26 982.53	82.9		
3	(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Other Non current liabilities (c) Provisions Total non-corrent liabilities Current liabilities. Current liabilities. (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (iii) Trade payables (A) total outstanding dues of micro enterorises and small enterprises.	119.75 26.42 0.26 982.53	82.9 24.6 0.2 865.8		
3	(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Other Non current liabilities (c) Provisions Total non-current liabilities Current liabilities. Current liabilities. (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (ii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of micro enterprises and small enterprises	119.75 26.42 0.26 982.53	82.9 24.6 0.2 865.8		
3	(a) Financial liabilities (b) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Other Non current liabilities (c) Pryvisions Total non-corrent liabilities Current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables	119.75 26.42 0.26 982.53 1.65	82.9 26.6 0.2 865.8 108.7 149.7		
3	(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Other Non current liabilities (c) Provisions Total non-current liabilities Current liabilities. Current liabilities. (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (ii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of micro enterprises and small enterprises	119.75 26.42 0.26 982.53	82.9 26.6 0.2 865.8 108.7 149.7		
3	(a) Financial liabilities (b) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Other Nyon current liabilities (c) Provisions Total non-corrent liabilities Current liabilities (c) Provisions Total non-corrent liabilities Current liabilities (ii) Borrowings (i) Lease liabilities (iii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of enditors other than micro enterprises and small enterprises	119.75 26.42 0.26 982.53 1.65	82.9 26.6 0.2 865.8 108.7 149.7 202.9 0.5		
3	(a) Financial liabilities (b) Borrowings (ii) Lease liabilities (iii) Other Man care it liabilities (b) Other Man current liabilities (c) Provisions Total non-current liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (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 (v) Other financial liabilities (b) Income tax Liabilities (net)	119.75 26.42 0.26 982.53 1.65 - - 297.24 - 61.98	82.9 26.6 0.2 865.8 108.7 149.7 202.9 0.5 37.6		
3 ((a) Financial liabilities (b) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Other Non current liabilities (c) Provisions Total non-convent liabilities Current liabilities. (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (A) rotal outstanding dues of micro enterprises and small enterprises (B) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities	119.75 26.42 0.26 982.53 1.65 - - 297.24 - 61.98 43.90	82.9 26.6 0.2 863.8 108.7 149.7 202.9 0.5 37.6 22.8		
3	(a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Other Non current liabilities (c) Provisions Total non-corrent liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (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 (iv) Other financial liabilities (b) Income tax Liabilities (net) (c) Other current liabilities (d) Provisions	119.75 26.42 0.26 982.53 1.65 - - 297.24 - 61.98 43.90 15.50	82.9 26.6 0.2 865.8 108.7 149.7 202.9 0.5 37.5 22.8 5.4		
3 ((((((((((((((((((((((((((((((((((((((a) Financial liabilities (b) Borrowings (ii) Lease liabilities (iii) Other financial liabilities (b) Other Non current liabilities (c) Pryvisions Total non-convent liabilities Current liabilities (a) Financial liabilities (i) Borrowings (ii) Lease liabilities (iii) Trade payables (A) total outstanding dues of micro enterprises and small enterprises (iii) Trade payables (b) total outstanding dues of creditors other than micro enterprises and small enterprises (iv) Other financial liabilities (b) Income tax Liabilities (net) (c) Other current liabilities	119.75 26.42 0.26 982.53 1.65 - - 297.24 - 61.98 43.90	82.9 24.6 0.2 865.8 108.7		





EFC (I) LIMITED

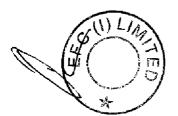
(Formerly known as Amani Trading and Exports Limited)

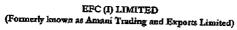
(CIN:L74130PN1984PLC216407)

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

	<u> </u>		Quarter ender		**************************************	ss other sta	
τ. No.	Particulars Particulars					ar ended	Year ende
		(Unaudited)	(Unandited)	30.09.2022 (Unsudited)	30.09.2023	30.09,2022	31.03.20
I	Income	(0222200)	(Chambred)	(Changarea)	(Unaudited)	(Unaudited)	(Andited
	a) Revenue from operations	050.40]	
	b) Other income	250.43	322.28	375.42	572.71	415.42	699
	Total Income	3.88	3.30		7.18		:
		254.31	325.58	375.42	579.89	415.42	703
II	Expenses	1					
	a) Cost of services						
	b) Employee benefits expense	60.75	158.51	211.02	219.27	211.02	` 38
	c) Finance costs	19.35	7.00	4.35	26.35	4.74	1
		20.11	20.24	0.01	40.35	0.01	2
	d) Depreciation and amortisation expense	49.40	49.36	- 1	98.76	-	10
	c) Other expenses (Any item exceeding 10% of the total expenses relating to	41.22	56.43	43.32	97.65	48.10	5
	continuing operations to be shown separately)				7.135	10.10	4
	Total expenses	190.83	291.55	258,70	482.38	262.07	
				250,70	404.30	263,87	59
П	Profit/(Loss) before exceptional and taxes (I-II)	63,49				}	
		03.49	34.02	116.72	97.51	151.55	10
ſÝ	Exceptional item	1 1			1		
	· · · · · · · · · · · · · · · · · · ·] - [-	-	- 1	- 1	
v I	Profit/loss before tax (III-IV)						
٠	Trout ups before tax (111-14)	63.49	34.02	116.72	97.51	151.55	10
n	T						
'1	Тах схренее	1	1		1	1	
	Current tax	15.08	9.47	30.35	24.54	39.40	,
	Deferred tax	(1.47)	(5.12)		(6.59)	39.40	6
	Total Tax Expenses	13.61	4.35	30.35			
Į		15.51	4.33	3035	17.96	39.40	5
πį	Profit/(loss) after tax (V-VI)	49,88					
		49.55	29.67	86.37	79.56	112.15	49
ալ	Other Comprehensive income	1	ľ	1			
}	items that will not be reclassified to profit and loss (net of tax)	1 1				í	
	Remeasurement (loss)/gain on defined benefit plans]]			ļ		
Ì	Income tax effect	- 1	- 1	-	- 1	_	
		1. [1		- 1	ļ	
	Total other comprehensive income / (loss)	$\overline{}$					
_						 +	
X ľ	Total comprehensive income / (loss) (VII+VIII)	49.86	29.67	86,37	79.56	440.42	
		17.00	27.01	00,57	/9.36 (112.15	49
: :	Paid-up equity share capital (face value of 7 2/- each)	700 50			- 1		
- 1		798.59	772.74	612.97	798.59	612.97	682
1 k	Other equity excluding revaluation reserve	1 1	l			j	
- 1	And referred to restration teserve	1 1	{	1		1	6,327
ո հ	Danie - J. Bill	1 1	- 1	ł	ļ	Į.	
<u> </u>	Basic and dilnted earnings per share (of ₹ 2 each)			Ĭ	1	1	
	Basic (in ₹)	0.1324	0.084	1.41	0.2112	4.00	
- 11	Difuted (in, ₹)	0.1308	0.080	3471	0.4114	1.83	1.





(CINL.74110PN1984PLC216407)

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

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

	(? in Lakhs, unless other s		
Particulars	As at 30 September 2023	As at 30 September 20	
CASH FLOW FROM OPERATING ACTIVITIES	(Unaudited)	(Unaudited)	
NET PROFIT/ (LOSS) BEFORE TAX			
Adjustments for:	97.51	151	
Depreciation & amortization expense			
Finance Cost	98.76		
TABLICE COSC	40.35	+	
Opposition and in business at the same of			
Operating profit before working capital changes	236,62	15:	
Adirectments for about 11	i j		
Adjustments for changes in working capital:	1 1		
(Increase)/Decrease in Trade receivables	(464.86)	4	
(Increase)/ Decrease in Other financial Assets	(**************************************	(12	
(Increase)/Decrease in Other assets	(86.54)	(12	
Increase/ (Decrease) in Trade payables	94.26		
(Increase)/decrease in other current assets	(68.75)	(1,27)	
Increase/ (Decrease) in Other financial liabilities	(0.54)	٠,٠	
Increase/ (Decrease) in other liabilities	45.39	1:	
Increase/ (Decresse) in provisions	10.06	71	
Operating Profit / (Loss) after working capital changes		31	
Direct taxes (paid)/ refund	(234.36)	(1,07	
NET CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	24.57		
	(258.93)	(1,071	
CASH FLOW FROM INVESTING ACTIVITIES	i i		
Purchase of property, Plant & equipment			
Loans to related parties and others	(0.27)		
NET CASH GENERATED FROM /(USED IN) INVESTING ACTIVITIES	(5,928.30)		
	(5,928.64)		
CASH FLOW FROM FINANCING ACTIVITIES			
Losns from related parties			
Payment of Lease liabilies	(107.11)		
Other Financiais liabilies	(69.73)		
Money received against is support of securities	36.84		
Other Non current Rabilities	6,288.08	1,064	
interest paid	(0.19)		
NET CASH GENERATED FROM/(USED IN) FINANCING ACTIVITIES	(40.35)		
THE PROPERTY OF THE PROPERTY O	6,107.55	1,064	
Net Increase/(Decrease) in Cash & Cash equivalents	<u></u>		
Add: Cash and Cash equivalents as at the beginning of the year	(80.02)	(7.	
Cash & Cash equivalents as at the end of the year	82.37	8	
The state of the case of the case of the year	2.35	1	
Reconcilistian of each and each againston			
Reconciliation of cash and cash equivalents as per statement of cash flows Cash and cash equivalents	1		
Cash in band]		
	0.07		
Salances with banks - on current accounts	2.28	1.	
Bank Balances other than above		, 4-	
Balance as per statement of cash flows			

وي دو المعالية

(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'.

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

Notes:

- 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 teport issued for the quarter and half year ended 30 September 2023.
- 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 (J) LIMITED

UMESH KUMAR SAHAY MANAGING DIRECTOR

ш

DIN: 01733060 DATE: 04-11-2023 PLACE: PUNEL: 1



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 co Disectors

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 seperally accepted in India, has not disclosed the information required to be disclosed in accordance with the regularizements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)

New Dollar, 505, Chiranfly Tower, 43. Nebru Plane. Tet: +91-11-2622-3712, 2622-6933

Mumbat: 305-306, 3rd Floor, Garnet Palladium, Off Western Exp Highway, Goregaon (East), Mumbal - 400063 T: +91-93230-12655

Gurgaon: GLOBAL BUSINESS SQUARE, Building No. 32, Sector 44. Guruoram, 122002. India

Pune: Fiat No 03, Plot No 28, Sodety, Maliarshi Nagar, Ph: +91.20.24260504

Chennal: Sti Raghava Nilayam, Old No 38 , New No 28, West Circular Ro Mandawijoskkam, Chennal Dubal: R-3035, Reef Tower. Dubai, LIAE.









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 € 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

Rospan Daultan

Partner

Membership no: 137465

UDIN: 23137405BGSPVK7293

PUNE

Place: Pune

Date: 4 November 2023



EFC (I) LIMITED (Formerly known as Amani Trading and Exports Limited) (CIN:L74110PN1984PL.C216407)

er sa esque Na er antie

Regd Officer 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007 CONSOLIDATED BALANCE SHEET AS AT 30 SEPTEMBER 2023

_	<u> </u>	(₹ in Lakhs, unless other stated)				
1	Particulars	As at	As at			
	a and comments	30 September 2023	31 March 2023			
	Assets	(Unaudited)	(Audited)			
	.h.	1				
1	1 Non-current assets	ſ	ļ			
1	(a) Property, plant and equipment	8,193.14	3,998.67			
ł	(b) Capital work-in-progress	2,041.91	1,903.22			
1	(c) Right of use assets	27,595.35				
1	(d) Intangble assets	4,996.50	4,994.30			
	(c) Intangible assets under development	18.85	1			
1	(e) Financial assets	-	1322			
1	Investments	0.00	1.40			
i i	Other financial assets	3,056.85	1,970.64			
1	(f) Deferred tax asset (Net)	483.21	383.60			
Į	(g) Income tax assets (Net)	_	-			
1	(h) Other non-current Assets	53.84				
Î	Total non-current assets	46,439.65	38,349.65			
!	2 Current desets					
]	(a) Inventories					
i	(b) Financial assets	i				
1	(i) Trade receivables	-				
1	(i) Cash and cash equivalents	3,629.11	1,458.27			
1	(iii) Bank Bakances other than (ii) above	347.92	281.02			
ĺ	(iv) Loans	2,648.08	2.03			
l	(v) Other financial assets	279.02	400.64			
1	(c) Current tax assets (net)	501.50	501.50			
	(d) Other custent assets	-	-			
ĺ	Total currentwavets	11,000.73	6,602.51			
		18,406_36	9,245.97			
	Total assets	64,846.01	47,595.62			
п	Equity and liabilities					
l	1 Equity					
	(a) Equity share capital					
l	(b) Other equity	798.59	682.67			
	(c) Non controlling interest	13,857.30 223,02	6,570.19			
ľ	Total equity		224.89 7,477.75			
,	Liabilities		7,411.15			
	Non-current liabilities					
	(a) Financial liabilities					
	() Borrowings					
	(ii) Lease liabilities	7,434.61	5,378.32			
	(iii) Other financial liabilities	24,948.80	21,452.34			
	(b) Other non-current liabilities	3,037.79	2,925.80			
	(c) Provisions	784.95	26.61			
	Total non-current liabilities	14.28	14.27			
	The state of the s	36,220,42	29,797.33			
3	Current liabilities	<u></u>				
	(a) Financial liabilities	1				
	(i) Borrowings		ļ			
	(ii) Lease liabilities	2,456.45	463.18			
	(iii) Trade payables	4,643.75	5,083.70			
	(A) total outstanding dues of micro enterprises and small enterprises	• 1	ĺ			
	(8) total outstanding dues of creditors other than micro cotamicar	- [203.04			
	and small enterprises	2,871.96	1 270 00			
	(iv) Other financial liabilities	1,022.03	1,272.80			
	(b) Income tax liabilies(net)	354.20	681,23			
	(c) Other corrent liabilities	2,239.37	502.01			
:	(d) Provisions	158.93	2,016.82 97.76			
i	Total current liabilities	13,746.69	10,320.54			
	Total eguing and liabilities					
	100 pt 10	64,846.01	47,395.62			





(Formerly known as Amani Trading and Exports Limited)

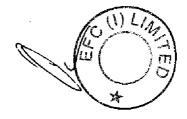
(CIN:L74116PN1984PLC216407)

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

Income	in the said		or and Lawrence or a second se				ess other stated)	
December December	Sr. No.	Particulars	Quarter ended				Year ended	
Professor from operations 9,775.68 5,672.14 1,489.00 19,417.82 14,085.00 19,417.82 1,485.10 19,213.15 19,2			Promise and the state of the state of the					31.03.2023
Sevente foot operations 9,775.66 1,489.60 15,417.82 1,499.60 1,5213.50 1,5417.82 1,499.60 1,5213.50 1,5417.82 1,499.60 1,5213.50 1,5417.82 1,599.50 1,5417.82	I	Income	(Unandred)	(Upaudited)	(Unaudited)	(Unaudited)	(Unandited)	(Audited)
17.75 3.04.2				ļ		1		
Total Lancouse	!	1	1 '		1,459.60	15,417.82	1,499.60	10,321:35
Spease Spin Spin				62.27	5.59	179.74	5.59	84.52
Superane		1 - Oral Historic	9,893,15	5,704.41	1,465.19	15,597.56	1,505,19	
Cost of servicus 4,901.19 1,994.37 770.45 6,855.56 720.45 3,748.81 3,677.81 3,901.19 3,901.20 3,901.30 22.20 47.67 572.63 47.45 512.76 3,901.20 3,901.20 1,663.30 49.25 3,602.31 49.25 3,403.84 3,602.31 49.25 3,602.31	71	Expenses			}			1
Damplayon benefits grouping 172,164 3,74431 1,7453 2,74431 1,7453 3,74431 1,7453 3,74531 1,7453 3,74531 1,7453 3,74531 1,7453 3,74531 1,7453 3,74531 1,7453 3,74531 1,7453 3,74531 1,7453 3,74531 1,7453 3,76531 3,765					i		į	
Finance costs 1 1,010.63 88.13 1,714.85 31.14.55 1,657.11 1,6		b) Employee home Con any and	4,901.19	1,994.37	720.45	6,895.56	720.45	3,748,81
Total Comprehensive income / (loss) for the year attributable to: Other Comprehensive income / (loss) for the year attributable to: Other Comprehensive income / (loss) for the year attributable to: Other Comprehensive income / (loss) for the year attributable to: Other Comprehensive income / (loss) for the year attributable to: Other Comprehensive income / (loss) for the year attributable to: Other Comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to: Other comprehensive income / (loss) for the year attributable to			350.33	222.30	47.07	572.63	47.45	
1,968.12 1,668.29 49.35 3,625.5 49.35 3,403.6 2,000.00 2,000.00 3,000.00 1,000.20 3,000.5 1,000.52 3,000.5 3,000.00 1,000.00 1,000.00 1,000.00 3,000.00 1,000.00 1,000.00 1,000.00 3,000.00 1,000.00 1,000.00 1,000.00 3,000.00 1,000.00 1,000.00 1,000.00 4,63.31 2,000.00 1,463.31 2,000.00 5,469.83 5,468.22 1,297.10 13,838.06 1,200.27 9,467.10 1,700.00 1,700.00 1,700.00 1,700.00 1,700.00 1,700.00 1,700.00 1,700.00 1,700.00 1,700.00 1,700.00 1,700.00 1			704.40	1,010.43	88.18	1,714,83		3
Sile of the present (va) and access (Va) and		Depreciation and amortisation expense	1,960.12	1,668.39	49.35			
Total expenses S,459.83 S,468.22 L,291.19 13,835.65 L296.27 9,657.01		e) Other expenses (Any item exceeding 10% of the total expenses relating to	513.79	512,73	386.05		3	-
Profit / (Loss) before exceptional and twice (I-II)		continuing operations to be shown separately)	1			1,02002	330.03	310/31
Profit/(Loss) before tax (II-IV)		Total expenses	B.429.83	5,408.22	1.297 10	13 939 06	1 206 27	0 (93.01
17 Baceptional item		May 11 N		0,100.25	1,072,10	13,030,(2)	L490.41	9,687.01
Total Comprehensive income / (loss) for the year attributable to: Cover of the Company Non Controlling Intenest Cover of	ш	Profit/(Loss) before exceptionaland taxes (I-II)	1 462 21	205 40	4-4.00			
V Profit/(loss) before tax (III-IV)		· · · · · · · · · · · · · · · · · · ·	1,405.51	290,19	174.09	1,759.50	208.92	718.86
V Profit/(loss) before tax (III-IV)	ry	Exceptional item		ļ.				{
1,63.31 296.19 174.09 1,759.50 208.92 718.86			j i					1
1,63.31 296.19 174.09 1,759.50 208.92 718.86	v	Profit /(loss) hefore tou /III III)						
Current tax	•		1,463.31	296.19	174.09	1,759.50	208.92	718.86
Current tax	7/7	Townson.	<u>[</u>					
Defeared tax 126.87 126.91 126.	"	•						
Task species related to earlier years Task species Total Tan Expenses Total Other Comprehensive Task species Total Other Comprehensive Task species Total Other Comprehensive Income / (loss) Total Complementary Total Complementar			465.66	126.87	46.31	592.53	55,36	444.72
Total Tan Expenses (181.54)			71.85	(148.50)	12.99	(76.65)	12.99	
10th 18th Expenses 355.97 (21.63) 59.30 334.34 68.35 332.61 Profit/(loss) after tax (V-VI) 1,107.34 317.82 114.79 1,425.16 140.57 386.25 Uther Comprehensive Time Rune 1		Tax expenses related to carlier years	(181.54)		-	, ,		(2.2.1)
VII Profit/(loss) after tax (V-VI) 1,107.34 317.82 114.79 1,425.16 140.57 386.25 VIII Other Comprehensity (Single limins that will not be ricitassified to profit and loss (net of tax) Remeasurement (loss)/gain on defined benefit plans		Total Tax Expenses	355.97	(21.63)	59.30		69.35	227 61
Other Comprehensive income / (loss) (VII+VIII) 1,107.34 317.82 114.79 1,425.16 140.57 379.64 X 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:			_				5023	302,01
VIII Other Comprehensive Sime Items that will not be ricitassified to profit and loss (net of tax) Remeasurement (loss)/gain on defined benefit plans (8.81 1.20 1.20 1.40 1.425.16 1.40.57 1.425.16 1.40.57 1.425.16 1.40.57 1.425.16 1.40.57 1.4	VII	Profit/(loss) after tax (V-VI)	1,107,34	317.82	114.79	1 425 16	140 57	204 25
Items that will not be reclassified to profit and loss (net of tax) Remeasurement (loss)/gain on defined benefit plans	- 1	Secure of				2,763.40	140.57	300,23
Remeasurement (loss)/gain on defined benefit plans	VIII							
Remeasurement (loss)/gain on defined benefit plans		Items that will not be reclassified to profit and loss (net of tex)			İ	1		
Income tax effect	1	Remeasurement (loss)/gain on defined benefit plans				J		
Total other 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: Cover of the Company Non Controlling Interest 277,24 (203,15) 74,09 - (47,55) XII Other Comprehensive Income / (Loss) for the year attributable to: Cover of the Company Non Controlling Interest 277,24 (203,15) - (203,		Income tax effect	-	-	- 1	-	-	(8.81)
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: Cweer of the Company 830.09 520.93 114.79 1,351.07 140.57 433.80 XI Other Comprehensive Income/(Loss) for the year attributable to: Cweer of the Company 830.09 520.93 114.79 1,351.07 140.57 433.80 XII Conspirensive Income/(Loss) for the year attributable to: Cweer of the Company 830.09 520.98 114.79 1,351.07 140.57 430.55 XIII Complemensive Income/(Loss) for the year attributable to: Cweer of the Company 830.09 520.98 114.79 1,351.07 140.57 430.55 XIII Paid-up equity share cannot (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) 220 1.47 1.87 3.59 2.29 9.20 Diluted (in ₹) Diluted (in ₹) 2.20 1.47 1.87 3.59 2.29 9.20						-		(2.20)
X Profit (Loes) for the year attributable to: Cover of the Company 830.09 520.98 114.79 1,351.97 140.57 433.80 XI Other Comprehensive Income (Loss) for the year attributable to: Cover of the Company Non Controlling Interest -	1	1 (1000)			···			(6.61)
X Profit (Loes) for the year attributable to: Cover of the Company 830.09 520.98 114.79 1,351.97 140.57 433.80 XI Other Comprehensive Income (Loss) for the year attributable to: Cover of the Company Non Controlling Interest -	7X	Total comprehensive income / Gose WILLWITE						
Cover of the Conspany Non Controlling interest 277.24 (203.15) 140.57 433.80 277.24 (203.15) 74.09 . (47.55)		Total combinations and men (1033) (ATTAATT)	1,107.34	317.82	114.79	1,425.16	140.57	379.64
Cover of the Conspany Non Controlling interest 277.24 (203.15) 140.57 433.80 277.24 (203.15) 74.09 . (47.55)	. l	70						
Non Controlling Interest 277.24 (203.15) - 74.09 - (47.55)	^	From (Loss) for the year attributable to:		ŀ		ı		
Non Controlling Interest 277.24 (203.15) - 74.09 - (47.55)		Owner of the Company	830.09	520.98	114,79	1,351,07	140.57	433.90
Other Comprehensive Income/(Loss) for the year attributable to: Owner of the Company Non Controlling Interest	- 1	Non Controlling Interest	277.24	(203.15)	- 1		140257	
Owner of the Company Non Controlling Interest -				(,	- 1		- I	(47.33)
Owner of the Company Non Controlling Interest -	XX j	Other Comprehensive Income/(Loss) for the year attributable to:		;	ſ	1		
Non Coutrolling Interest 1.023 3.36 Total Comphrensive 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 -	ŀ	Owner of the Company	_	_ i	I			
Total Comphrensive 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) Paid-up equity share equity [(face value of ₹ 2/- each) 798.59 772.74 612.97 798.59 612.97 682.67 XIV Other equity excluding revaluation reserve 830.09 520.98 114.79 1,351.07 140.57 430.55 Content of the Company 772.74 612.97 798.59 612.97 682.67 XIV Other equity excluding revaluation reserve 6,573.91 XIV Basic and diluted earnings per share (of ₹ 2 each) 820.07 1.47 1.87 3.59 2.29 9.20 Diluted (in ₹) 2.20 1.47 1.87 3.59 2.29 9.20	[Non Controlling Interest	_	_ [1	- I	i i	-	• /
Owner of the Company Non Controlling Interest 830.09 520.98 114.79 1,351.07 140.57 430.55 277.24 (203.15) 74.09 - (50.91)			_	_	- !	-	-	(3.36)
Owner of the Company 830.09 520.98 114.79 1,351.07 140.57 430.55 140.57 14	xm /	Total Comphrensive Income / (Loss) for the year attributable to		ŀ]	
Non Controlling Interest 277.24 (203.15) 74.09 - (50.91)	ŀ	Owner of the Company	999.65	l			1	ĺ
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	į				114.79		140.57	430.55
798.59 772.74 612.97 798.59 612.97 682.67 XIV Other equity excluding revaluation reserve	l	The second sections	277.24	(203.15)	-]	74.09	-	(50.91)
798.59 772.74 612.97 798.59 612.97 682.67 XIV Other equity excluding revaluation reserve	201	Polishum combination and College A company		- 1]	1		
XIV Other equity excluding revaluation reserve 5,573.91 XV Basic and diluted earnings per share (of ₹ 2 each) Basic (in ₹) Diluted (in ₹) 2.20 1.47 1.87 3.59 2.29 9.20		and op equity state expect (race value of ₹2/- each)	798.59	772.74	612.97	798.59	612.97	682.67
XV Basic and diluted earnings per share (of ₹ 2 each) Basic (in ₹) Diluted in ₹) 2.20 1.47 1.87 3.59 2.29 9.20	I	ou	l	- 1	i	. l	ŀ	
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 ₹) 2.20 1.47 1.87 3.59 2.29 9.20	ן אוא	Orner equity excluding revaluation reserve	l	}	ŀ		l	6,573,91
Basic (in ₹) Diluted (in ₹) 2.20 1.47 1.87 3.59 2.29 9.20	XV I	Basic and diluted comings per shorm (of 7.2 mak)	J	i	ľ	ĺ	ļ	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Diluted (in ₹) 2.29 9.20		Basic (in ?)	[I	!	
2.18 1.41 1.87 3.54 2.29 8.34		• •			1.87	3.59	2.29	9.20
	ľ		2.18	1.41	1.87	3.54	2.29	8.34
		_·				1	į	i





The STATE OF

EFC (I) LIMITED

TO MED

C. Part

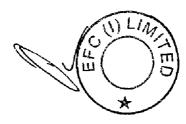
(Formerly known as Amani Trading and Exports Limited) (CIN:L74110PN1984PLC216407)

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

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

(₹ in Lakhs, unless other stated) Particulars Half Year ended Half Year ended 30.09.2023 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 iteams 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 Que gassets (4,398.22)(2,776.57)(Increase)/decrease in other turnent 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 Procees 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 Control 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 150.73 283.05 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 347.92 43.08 Bank Balances other than above Balance as per statement of cash flows

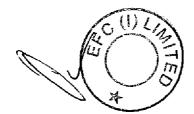
(i) The standalone statement of cash flows has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) 7, 'Statement of Cash Flows'.



EFC (I) LIMITED (Formerly known as Ameni 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 half year ended 30th September, 2023

FUNCTO STATE OF THE PERSON NAMED OF THE PERSON	Quarter ended Half year ended			khe, unless other stated)			
Particulars	30.09.2023	30.06.2023	50.09.2022	30.09.2023	30.09.2022	12.00	
	. (Unstudited)	(Unsudited)	(Unstdied)	(Unaudited)	(Unamified)	31.03.2023	
1. Segment Revenue			17 11 11 11 11 11 11 11	Establish (Sec.	waf on surrent 30	(Audited)	
(a) Segment- Rental	6,543.64	5,389.10	1,465.19	11 010 71			
(b) Segment-Interior	3,349.50	315.31	1,400,19	11,932.74	1,505.19	9,988.15	
(c) Unallocated		- 3,3,5,7		3,664,81	<u> </u>	417.68	
							
Total Segment Revenue	9,893.15	5,704.41	1,465.19	4-44-4			
Less: Inter Segment Revenue		3,744,41	1,405.19	15,597.56	1,505.19	10,405.87	
Revenue From Operations	9,893.15	5,704.41	4 4 5 4 4				
	7,675.15	5,704.41	1,465,19	15 <u>,597.5</u> 6	1,505.19	10,405.87	
2. Segment Result (Profit)(+)/Loss (-) before						 -	
tax and interest from Each regment)	i	i					
(a) Segment-Rentzy	1,408.33						
(b) Segment-Interior	759.38	1,231.41	262.27	2,639.74	297.11	2,058.43	
(c) Unallocated	/39.38	75.21		834.59		125.81	
(4)							
Total Profit/(loss) before tax	2,167.71	1,306.62					
Less: (i) Finance Cost	704.40		262.27	3,474,33	297.11	2,184.24	
Less: (ii) Other Un-aliocable Expenditure net off	704.40	1,010.43	88.18	1,714.83	88.19	1,457.03	
Un-allocable income	ſ	i		1			
Profit Before Tax	1,463,31	296.19					
	1,403.51	296.39	174.09	1,759.50	208.92	727.21	
3. Segment Assets							
(a) Segment-Rental	62,886.09	20.555.00					
(b) Segment-Interior	1,959.92	30,146.88	12,328.37	62,886.09	12,328.37	28,727.09	
(c) Unallocated	1,939.92	83.25	<u>-</u> -	1,959.92		88.92	
···			<u> </u>			-	
Cotal Segment Assets			<u> </u>			-	
In-alfocable Assets	64,846.01	30,230.13	12,328.37	64,846.01	12,328.37	28,816,01	
Net Segmen: Assets							
ter organem. Horees	64,846.01	30,230.13	12,328.37	64,846.01	12,328.37	28,816.01	
Segment Liabilities							
(a) Segment- Rental							
(b) Segment- Interior	48,722.09	43,857.90	5,987.47	48,722.09	5,987.47	39,056.56	
(c) Unallocated	1,245.01	43.62		1,245.01		170.50	
(a) a second (c)							
Total Segment Lizbilities							
In-allocable Limbilities	49,967,09	43,901.52	5,987.47	49,967.09	5,987.47	39,227.06	
Vet Segment Liabilities						W 1986/199	
Jet Seknieut (Mantilities	49,967.09	43,901.52	5,987.47	49,967,09	5,987.47	39,227,06	





្រុះ ពិធីក្រុ

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

(CIN:L74110PN1984PLC216497)

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

Notes:

- 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.
- The format of the above results as prescribed in SEBTs Circular CIR/CFD/CMD/1 5/2015 dated 30th November, 2015 has been modified to comply with the respirements of SEBTs Circular dated 5th July, 2016, Ind AS and Schedule III [Division II] to the Companies Act, 2013.
- 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 Requiremental 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