

February 14, 2026

To,
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001.
Scrip Code: 512008

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

Sub.: Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025.

Dear Sir/Ma'am,

Pursuant to the Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company at their meeting held on Saturday, February 14, 2026 has, inter-alia, considered and approved the Un-audited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025. A copy of the Unaudited Standalone and Consolidated Financial Results for the quarter and nine months ended December 31, 2025 and Limited Review Report issued by M/s. Mehra Goel & Co., Statutory Auditors of the Company are enclosed herewith.

The meeting of Board of Directors commenced at 4:30 P.M. (IST) and concluded at 05:30 P.M. (IST).

Kindly take the same on records.

Yours faithfully,
For EFC (I) Limited

Aman Gupta
Company Secretary

Encl.: As above

EFC (I) Limited

Regd. Office: 6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar,
Pune-411007, Maharashtra | CIN: L74110PN1984PLC216407

Tel.: 020 2952 0138 | Email Id: compliance@efclimited.in | Website: 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**

1. We have reviewed the accompanying statement of standalone unaudited financial results of **EFC (I) Limited** ('the Company') for the quarter and nine months ended 31 December 2025, 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') which has been initialled by us for identification purposes..
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 Delhi:

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

Mumbai:

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

Gurgaon:

GLOBAL BUSINESS SQUARE,
Building No. 32, Sector 44,
Institutional Area
Gurugram, 122002, India
Tel: +91-124-4786200

Pune:

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

Chennai:

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

Dubai:

R-3035, Reef Tower,
Cluster O,
Jumeriah 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.
5. We draw your attention to note 6 of the notes accompanying statement in respect of scheme of merger between EFC (I) limited and Whitehills Interior Limited. The comparative financial information for the quarter and nine months ended 31 Dec 2024, for the quarter ended 30th September 2025 and for the year ended 31st March 2025 have been restated in the accompanying standalone financial results to give effect to the scheme of merger from the appointment date, in accordance with IND AS 103, Business Combinations. Our conclusion is not modified in respect of this matter.


Other Matter

6. The comparative financial information of the Company for the previous period includes the financial information of Whitehills Interior Limited pursuant to the Scheme of Merger between EFC (I) Limited and Whitehills Interior Limited. The financial information of Whitehills Interior Limited for the for the quarter and nine months ended 31 Dec 2024, for the quarter ended 30th September 2025 and for the year ended 31st March 2025 included in the comparative financial information was reviewed/audited by preceding auditors Nikhil Warankar & Co, whose reports have been furnished to us by the Management and have been relied upon by us for the purpose of our audit.

Our opinion on the standalone financial statements, insofar as it relates to the amounts and disclosures pertaining to Whitehills Interior Limited included in the comparative financial information, is based solely on the reports of the other auditor.

Our conclusion on the statement is not modified in respect of the above matter.

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


Roshan Daultani
Partner
Membership no: 137405
UDIN: 26137405UTTPDK5827
Place: Pune
Date: 14th February 2026



EFC (I) Limited

CIN: L74110PN1984PLC216407

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

Unaudited Statement of Standalone Financial Results for the Quarter and Nine months ended December 31st, 2025

(All amounts are in Indian ₹ lakhs, except per share data and unless stated otherwise)

Sr. No.	Particulars	Quarter ended			Nine months ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Income						
	Revenue from operations	12,566.80	11,936.54	7,406.50	33,926.71	18,851.31	27,463.03
	Other income	652.77	652.50	461.27	1,847.70	1,415.12	1,945.35
	Total income	13,219.57	12,589.04	7,867.77	35,774.41	20,266.43	29,408.38
II	Expenses						
	Cost of services/materials consumed	9,873.24	6,923.50	4,633.88	22,347.16	12,400.13	16,363.21
	Employee benefit expense	572.48	547.58	221.30	1,608.06	515.74	771.17
	Finance costs	44.17	39.96	96.30	139.20	190.15	261.64
	Depreciation and amortisation expense	84.75	86.43	132.38	289.21	273.86	405.29
	Other expenses	870.47	679.91	332.67	2,017.81	623.57	1,092.57
	Total expenses	11,445.11	8,277.38	5,416.53	26,401.44	14,003.45	18,893.88
III	Profit before exceptional item and tax (III = I - II)	1,774.46	4,311.66	2,451.24	9,372.97	6,262.98	10,514.50
IV	Exceptional item	-	-	-	-	-	-
V	Profit before tax (V = III - IV)	1,774.46	4,311.66	2,451.24	9,372.97	6,262.98	10,514.50
VI	Tax expense						
	Current tax	503.95	1,054.70	585.91	2,240.42	1,487.48	2,557.15
	Tax in respect of earlier years	-	-	-	-	-	10.20
	Deferred tax	(76.90)	222.09	75.81	258.04	137.76	129.64
	Total Tax Expenses	427.05	1,276.79	661.72	2,498.46	1,625.24	2,696.99
VII	Profit for the period (VII = V - VI)	1,347.41	3,034.87	1,789.52	6,874.51	4,637.74	7,817.51
	Other comprehensive income						
	Items that will not be reclassified to profit or loss in subsequent periods						
	- Changes in the fair value of equity investments at FVOCI	(63.46)	32.87	-	(30.22)	-	101.61
	- Remeasurement (loss)/gain on defined benefit plans	0.47	0.57	-	1.51	-	1.89
	- Income tax relating to these items	-	-	-	-	-	(26.04)
VIII	Other comprehensive income for the year (net of tax) (VIII)	(62.99)	33.44	-	(28.71)	-	77.46
IX	Total comprehensive income for the year, net of tax (VII + VIII)	1,284.41	3,068.31	1,789.52	6,845.81	4,637.74	7,894.97
X	Paid up equity share capital	2,745.67	1,991.07	995.53	2,745.67	995.53	1,991.07
XI	Other Equity	-	-	-	-	-	44,402.65
XII	Earnings per equity share of Face value of ₹ 2 each, (not annualised for quarter & nine month ended)						
	Basic (in ₹)	0.98	2.21	1.30	5.01	3.38	5.69
	Diluted (in ₹)	0.98	2.21	1.30	5.01	3.38	5.69

For EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: 14 February 2026
Place: Pune



EFC (I) Limited

CIN: L74110PN1984PLC216407

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

Explanatory notes to the Standalone Unaudited Statement of Financial Results for the Quarter and Nine months ended 31 December 2025

1. The above unaudited standalone financial results for the quarter and nine months ended 31 Dec 2025 were reviewed and recommended by Audit committee and have been approved by the board of directors at its meeting held on 14h February 2026
2. The figures for the corresponding previous periods have been regrouped/ rearranged wherever necessary, to make them comparable.
3. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results and an unqualified review report has been issued by them thereon.
4. These Standalone financial results have been 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 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
5. The Company operates in single reportable segment on standalone basis i.e., Interior. Therefore, no separate disclosure on segment information is given in the standalone financial results.
6. Pursuant to the order of the Hon'ble National Company Law Tribunal, Mumbai Bench ("Hon'ble NCLT"), dated November 12, 2025, in Company Scheme Petition No. CP (CAA)/217/MB/2025 in CA (CAA)/184/MB/2025, approved the Scheme of Arrangement. Pursuant thereto, Whitehills Interior Limited stood merged with EFC (I) Limited with effect from November 28, 2025. Consequently, the figures are restated from the beginning of the period from the appointment date.

For EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: 14 February 2026
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
("The Holding Company")**

1. We have reviewed the accompanying statement of unaudited consolidated financial results ('the Statement') of **EFC (I) Limited** ('the Holding Company') and its subsidiaries (the Holding Company and its subsidiaries together referred to as 'the Group'), (refer "**Annexure I**" for the list of subsidiaries included in the Statement) for the quarter and nine months ended 31 December 2025 ("the Statement"), 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'), which has been initialled by us for identification purposes.
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.

New Delhi:

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

Mumbai:

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

Gurgaon:

GLOBAL BUSINESS SQUARE,
Building No. 32, Sector 44,
Institutional Area
Gurugram, 122002, India
Tel: +91-124-4786200

Pune:

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

Chennai:

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

Dubai:

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




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.
5. We draw your attention to note 5 of the notes accompanying statement in respect of scheme of merger between EFC (I) limited and Whitehills Interior Limited. The comparative financial information for the quarter and nine months ended 31 Dec 2024, for the quarter ended 30th September 2025 and for the year ended 31st March 2025 have been restated in the accompanying standalone financial results to give effect to the scheme of merger from the appointment date, in accordance with IND AS 103, Business Combinations. Our conclusion is not modified in respect of this matter.
6. Other Matters
- a. We did not review the interim financial results of four subsidiaries from Sr. No. 1 to 17 of "Annexure I", included in the Statement whose financial information (before eliminating intercompany transactions and balances) reflect total revenues of ₹ 17,045.38 lakhs and ₹ 49,923.12 lakhs, total net profit after tax of ₹ 4,008.01 lakhs and ₹ 9,996.01 lakhs, total comprehensive income of ₹ 4,006.21 lakhs and ₹ 9,985.58 lakhs, for the quarter ended 31 December 2025 and for the period from 1 April 2025 to 31 December 2025 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.
- b. The comparative financial information of the Company for the previous period includes the financial information of Whitehills Interior Limited pursuant to the Scheme of Merger between EFC (I) Limited and Whitehills Interior Limited. The financial information of Whitehills Interior Limited for the quarter and nine months ended 31 Dec 2024, for the quarter ended 30th September 2025 and for the year ended 31st March 2025 included in the comparative financial information was reviewed/audited by preceding auditors Nikhil Warankar & Co, whose reports have been furnished to us by the Management and have been relied upon by us for the purpose of our audit.



Our opinion on the standalone financial statements, insofar as it relates to the amounts and disclosures pertaining to Whitehills Interior Limited included in the comparative financial information, is based solely on the reports of the other auditor.

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: 26137405PWYBEH3842
Place: Pune
Date: 14th February 2026



Annexure I

List of subsidiaries included in consolidated financial results

1. EFC Limited
2. EFC Tech Space Private Limited
3. M/s EFC Prime
4. M/s Sprint workspace
5. M/s Monarch Workspace
6. EFC Estate Private Limited
7. EFC Investment Advisors Private Limited
8. EFC Investment Manager Private Limited
9. EFC Estate 56 Alpha Private Limited
10. Bigbox Ventures Private Limited
11. EFC Estate Marisoft 23 Private Limited
12. EFC Estate Wakadewadi Private Limited
13. EFC Estate Marisoft 14 Private Limited
14. EFC AIF LLP
15. EFC Estate 710 Alpha Private Limited
16. EFC Retail Spaces Limited (formerly Forty Two Ventures Limited)
17. Sprint Office Spaces LLP
18. Ek Design Industries Limited



EFC (I) LIMITED

CIN: L74110PN1984PLC216407

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

Unaudited Statement of Consolidated Financial Results for the Quarter and Nine months ended December 31st, 2025

(All amounts are in Indian ₹ lakhs, except per share data and unless stated otherwise)

Sr.No	Particulars	Quarter ended			Nine Months Ended		Year ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
	Income						
I	Revenue From Operations	26,950.50	25,459.24	17,724.12	74,379.92	44,573.10	65,674.26
II	Other Income	689.93	222.46	426.77	1,275.91	1,214.14	1,752.21
III	Total Income (I + II)	27,648.43	25,681.70	18,150.89	75,655.83	45,787.24	67,426.47
	Expenses						
IV	Cost of Service/material consumed	12,599.78	12,095.54	6,721.93	32,877.44	16,212.59	23,511.75
	Changes in inventories	(431.28)	(2,760.10)	-	(2,893.07)	-	(180.13)
	Employee benefits expense	1,283.47	1,265.74	796.70	3,639.80	1,847.47	3,128.29
	Finance costs	1,047.70	647.29	1,838.41	2,850.91	3,116.47	4,568.44
	Depreciation and amortization expense	2,581.17	3,100.86	2,625.79	8,499.80	7,004.44	9,967.30
	Other expenses	2,337.30	3,777.54	940.45	8,281.07	4,675.83	6,446.47
	Total expenses (IV)	19,418.14	18,126.87	12,923.28	53,255.95	32,856.80	47,442.12
V	Profit before share of profit of a Joint Venture and Exceptional item (III-IV)	8,230.29	7,554.83	5,227.61	22,399.88	12,930.44	19,984.35
VI	Share of profit/(loss) of a Joint Venture	0.00	3.64	-	(4.87)	-	(0.13)
VII	Profit before exceptional item (V+VI)	8,230.29	7,558.47	5,227.61	22,395.01	12,930.44	19,984.22
VIII	Exceptional Item	-	-	-	-	-	-
IX	Profit/(loss) before tax (VII+VIII)	8,230.29	7,558.47	5,227.61	22,395.01	12,930.44	19,984.22
X	Tax expense						
	Current tax	538.40	1,024.61	586.65	2,317.41	1,610.94	2,713.77
	Deferred tax	1,450.46	862.67	593.84	3,497.82	2,038.85	2,910.91
	Prior period tax						282.21
	Total Tax expense (X)	1,988.86	1,887.28	1,180.49	5,815.23	3,649.79	5,906.89
XI	Profit/(loss) after tax for the period (IX - X)	6,241.43	5,671.19	4,047.12	16,579.78	9,280.65	14,077.33
XII	Other Comprehensive Income						
	Items that will not be reclassified to profit or loss						
	(i) Changes in the fair value of equity investments at FVOCI	(57.28)	26.72	-	(30.28)	-	101.61
	(ii) Remeasurements of the defined benefit plans	(7.51)	3.12	-	(8.86)	-	(1.47)
	(iii) Income tax relating to items not be reclassified to profit or loss				-		(25.19)
	Items that will be reclassified to profit or loss						
	Total Other Comprehensive Income/(loss) (XII)	(64.79)	29.84	-	(39.14)	-	74.95
XIII	Total Comprehensive Income for the period (XI + XII)	6,176.65	5,701.03	4,047.12	16,540.64	9,280.65	14,152.28
	Profit/(Loss) for the year attributable to :						
	Owner of the company	6,323.90	5,549.67	4,415.06	16,215.07	9,822.79	14,211.13
	Non controlling Interest	(82.47)	121.52	(367.94)	364.71	(542.14)	(133.80)
	Other comprehensive Income/(Loss) for the year attributable to :						
	Owner of the company	(64.78)	30.10	-	(37.79)	-	76.07
	Non controlling Interest	(0.01)	(0.26)	-	(1.35)	-	(1.12)
	Total Other comprehensive Income/(Loss) for the year attributable to :						
	Owner of the company	8,246.85	5,579.77	4,415.06	16,177.28	9,822.79	14,287.21
	Non controlling Interest	(2,070.20)	121.26	(367.94)	363.37	(542.14)	(134.93)
XIV	Paid up equity share capital (Face value of Rs. 2/- per share fully paid)	2,745.67	1,991.07	995.53	2,745.67	995.53	1,991.07
XV	Other equity	-	-	-	-	-	55,950.90
XVI	Earnings per equity share of Face value of ₹ 2 each, (not annualised for quarter & nine month ended)						
	Basic (in Rs.)	4.61	4.04	3.22	11.81	7.16	10.35
	Diluted (in Rs.)	4.61	4.04	3.22	11.81	7.16	10.35

For EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: 14 February 2026
Place: Pune



EFC (I) LIMITED

CIN: L74110PN1984PLC216407

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

Explanatory notes to the Unaudited Statement of consolidated financial results for the Quarter and Nine months ended December 31st, 2025

1. The above unaudited Consolidated financial results for the quarter and nine months ended 31 Dec 2025 were reviewed and recommended by Audit committee and have been approved by the board of directors at its meeting held on 14th February 2026.
2. The figures for the corresponding previous periods have been regrouped/ rearranged wherever necessary, to make them comparable.
3. The Statutory Auditors of the Company have carried out Limited Review of the aforesaid results and an unqualified review report has been issued by them thereon.
4. The consolidated financial results have been prepared in accordance with the recognition and measurement principles laid down under Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
5. Pursuant to the order of the Hon'ble National Company Law Tribunal, Mumbai Bench ("Hon'ble NCLT"), dated November 12, 2025, in Company Scheme Petition No. CP (CAA)/217/MB/2025 in CA (CAA)/184/MB/2025, approved the Scheme of Arrangement. Pursuant thereto, Whitehills Interior Limited stood merged with EFC (I) Limited with effect from November 28, 2025. Consequently, the figures are restated from the beginning of the period from the appointment date and included in the consolidated financial results.
6. The Company has acquired an additional stake in its subsidiary, Ek Design Industries Limited, through subscription to the rights issue and secondary acquisition of shares, aggregating to a total additional investment of Rs. 18,13,32,000. Pursuant to the aforesaid acquisition, the Company's shareholding in Ek Design Industries Limited stands at 89.59% of the paid-up equity share capital.
7. EFC Retail Spaces Limited (formerly known as Forty Two Ventures Limited) as associate company, became wholly-owned subsidiary by acquisition of additional 50% stake in the Company with effect from 26th December 2025. Accordingly, the consolidated financial results for the quarter and nine months ended 31 Dec 2025 includes the results of EFC Retail Spaces Limited (formerly known as Forty Two Ventures Limited) with effect from 26th December 2025.

For EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: 14 February 2026
Place: Pune



EFC (I) LIMITED

(CIN: L74110PN1984PLC216407)

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

Consolidated Unaudited Segment information for the Quarter and Nine months ended December 31, 2025

Particulars	Quarter ended			Nine months ended		Year ended
	31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1. Segment Revenue						
(a) Rental	13,508.15	12,900.26	9,633.74	38,626.71	25,232.73	37,224.70
(b) Interior	11,902.72	11,160.80	6,757.71	31,532.18	18,007.70	26,359.10
(c) Furniture	1,547.63	1,398.18	1,332.67	4,221.03	1,332.67	2,090.46
Total Segment Revenue	26,958.50	25,459.24	17,724.12	74,379.92	44,573.10	65,674.26
2. Segment Result						
(a) Rental	5,223.58	5,035.48	4,738.84	14,967.89	9,774.19	16,109.41
(b) Interior	3,044.54	2,706.75	1,877.60	8,280.97	5,039.46	6,423.22
(c) Furniture	310.88	237.42	22.81	716.97	22.81	267.95
(d) Unallocated	-	-	426.77	-	1,210.45	-
Total Segment Result	8,579.00	7,979.65	7,066.02	23,965.83	16,046.91	22,800.58
Less: (i) Finance Cost	1,685.88	647.29	1,838.41	3,489.09	3,116.47	4,568.44
Add: (ii) Other Un-allocable Income net off Un-allocable expenditure	1,337.15	222.46	-	1,923.14	-	1,752.21
Profit Before Tax	8,230.28	7,554.82	5,227.61	22,399.88	12,930.44	19,984.35
3. Segment Assets						
(a) Rental	2,02,930.24	1,77,481.14	1,40,585.98	2,02,930.24	1,40,585.98	1,31,879.83
(b) Interior	28,047.00	20,575.80	9,995.26	28,047.00	9,995.26	16,123.21
(c) Furniture	5,232.07	6,211.55	1,050.66	5,232.07	1,050.66	2,335.21
(d) Unallocated	17,343.78	12,869.11	-	17,343.78	-	19,578.62
Total Segment Assets	2,53,553.09	2,17,137.60	1,51,631.90	2,53,553.09	1,51,631.90	1,69,916.87
4. Segment Liabilities						
(a) Rental	1,40,883.54	1,10,709.34	82,903.53	1,40,883.54	82,903.53	80,916.66
(b) Interior	8,732.53	5,124.41	5,252.83	8,732.53	5,252.83	4,744.96
(c) Furniture	2,235.90	2,098.82	31.75	2,235.90	31.75	504.20
(d) Unallocated	27,458.90	30,736.36	782.94	27,458.90	782.94	25,645.85
Total Segment Liabilities	1,79,310.87	1,48,668.92	88,971.05	1,79,310.87	88,971.05	1,11,811.67

For EFC (I) Limited

Umesh Kumar Sahay
Chairman and Managing Director
DIN: 01733060
Date: 14 February 2026
Place: Pune