

September 8, 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.: Business Responsibility and Sustainability Report for the Financial Year 2025-26 - Regulation 34(2)(f) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/ Ma'am,

In terms of the requirements of Regulation 34(2)(f) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Business Responsibility and Sustainability Report (BRSR) for the Financial Year 2025-26.

The aforesaid report forms part of Annual Report for the Financial Year 2025-26 and is also available on website of the Company at www.efclimited.in.

Kindly take the same on records.

Yours Faithfully,
For EFC (I) Limited

Aman
Kumar
Gupta

Digitally signed
by Aman Kumar
Gupta
Date: 2026.09.08
23:31:05 +05'30'

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

Business Responsibility and Sustainability Report

ABOUT THE COMPANY

EFC (I) Limited is a Real Estate-as-a-Service (REaaS) company operating across three key business verticals through itself and its subsidiaries, namely EFC Limited and EK Design Industries Limited:

- a. Managed Office/Co-working Space Business – leasing, operation and management of managed office and co-working spaces;
 - b. Design & Build Business – providing turnkey interior design and execution solutions; and
 - c. Furniture Manufacturing & Supply Business – manufacturing and supplying furniture for commercial and other spaces.
1. EFC (I) Limited, on a standalone basis, and through its wholly owned subsidiary, EFC Limited, operates Managed Office Business, the legacy and foundation vertical of EFC Group. The Company have pivoted this business vertical over the years and now established its offerings for serviced office leasing market and presently offer complete solutions by; a) taking commercial building on lease (either single floor or multiple floor or entire building) or on outright basis from the landlord, b) Develop these commercial spaces into offices of various sizes and c) Offer these offices as fully serviced spaces (with all operational cost and amenities included in a single charge as "per seat/desk cost") either dedicated to a single client or to multiple clients (Large Corporates, MSME/SMEs, Startups, etc.)
 2. Design and Build, business vertical of EFC (I) Limited, has the expertise to design, build and fit out commercial spaces (particularly office premises). It executes Turnkey Fit Out Contracts in developing offices for offering as Managed Office Solutions and also for various other types of development on contract basis, such as education institution, healthcare centres, R&D centres, etc. across India. Under its offering, it undertakes design, build, MEP works, furniture & fixture fit outs, electrical and plumbing works, etc. as one stop solution to mid-sized and large corporates or institutions across India.
 3. EK Design Industries Limited, subsidiary of EFC (I) Limited, is engaged in the business of manufacturing wood and metal-based furniture products out of its factory located at Pune over 3 acres of land. The factory produces modular furniture, wooden furniture, seating systems, etc. for various industries, including Hospitality, Commercial Office Spaces, Education, IT / ITes, Healthcare, etc. EK Design Industries Limited designs & manufactures furniture products across India and also to overseas export market through B2B distribution channels or as white-labelled contractor or project basis.

EFC (I) Limited is headquartered in Pune and having its presence across 25 cities.



Vision:

To provide smart, flexible, and reliable office infrastructure that helps businesses grow faster with minimal operational burden.



Mission:

EFC (I) Limited aims to create a hassle-free, plug-and-play office experience backed by strong facility management, transparent pricing, and a customer-first approach. The company strives to meet evolving business needs with a mix of scalability, tech integration and human support.

ESG and Sustainability

While not yet a full-scale ESG company, EFC (I) Limited is taking practical steps toward sustainability and social responsibility. These include:

- Using LED lighting, motion sensors, and energy-efficient air conditioning systems in most centres
- Introducing waste segregation and minimal plastic policies at their coworking sites
- Partnering with facility teams to reduce water and electricity usage
- Supporting local vendors and small businesses within their premises
- Providing safe, ergonomic work environments with regular safety audits, fire drills, and health compliance protocols

EFC (I) Limited also ensures that diversity and inclusivity are reflected in its staffing and service delivery model, offering equal access and facilities for women, differently-abled individuals, and freelancers from all backgrounds.

EFC (I) Limited focuses on practical, scalable steps that improve environmental and social performance without disrupting operations. The company plans to enhance its sustainability disclosures and align future expansion with green building certifications and responsible business standards.

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SECTION A: GENERAL DISCLOSURES

I. DETAILS OF THE LISTED ENTITY

1	Corporate Identity Number (CIN) of the Listed Entity	L74110PN1984PLC216407
2	Name of the Listed Entity	EFC (I) Limited
3	Year of incorporation	1984
4	Registered office address	6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007, Maharashtra, India
5	Corporate address	6th Floor, VB Capitol Building, Range Hill Road, Opp. Hotel Symphony, Bhoslenagar, Shivajinagar, Pune-411007, Maharashtra, India
6	E-mail	compliance@efclimited.in
7	Telephone	020-29520138
8	Website	https://www.efclimited.in/
9	Financial year for which reporting is being done	FY 2025-2026
10	Name of the Stock Exchange(s) where shares are listed	Listed on BSE Limited (BSE) and National Stock Exchange of India Limited (NSE)
11	Paid-up Capital	₹ 27,45,66,752
12	Name and contact details (telephone, email address) of the person who may be contacted in case of any queries on the BRSR report	Mr. Nikhil Dilipbhai Bhuta DIN - 02111646 Tel.: 020 2952 0138 Email Id: nikhilbhuta@efclimited.in
13	Reporting boundary - Are the disclosures under this report made on a standalone basis (i.e. only for the entity) or on a consolidated basis (i.e. for the entity and all the entities which form a part of its consolidated financial statements, taken together)	The disclosures under this report have been made on a consolidated basis (i.e. for the company & all the entities which form a part of its consolidated financial statements, taken together)
14	Whether the company has undertaken assessment or assurance of the BRSR Core?	No
15	Name of assurance provider	Not Applicable
16	Type of assurance obtained	Not Applicable

II. PRODUCTS/SERVICES

17. Details of business activities (accounting for 90% of the entity's turnover):

Sr. No.	Description of Main Activity	Description of Business Activity	% of Turnover of the entity
1.	Rental Real estate activities	Business of developing, buying, selling or renting out of co-working spaces & any infrastructure projects.	52 %
2.	Interior fitout	Business of Interior designing, interior designing consultancy.	42 %
3.	Furniture & Fixtures Trade	Business of manufacture, sell, purchase, import, export of furniture & fixtures.	6 %

18. Products/Services sold by the entity (accounting for 90% of the entity's Turnover):

Sr. No.	Product/Service	NIC Code	% of total Turnover contributed
1.	Rental Real estate activities	68100	52 %
2.	Interior fitout	31001	42 %
3.	Furniture & Fixtures Trade	74102	6 %

III. Operations

19. Number of locations where plants and/or operations/offices of the entity are situated:

Location	Number of plants**	Number of offices	Total
National	162* (increase by 109 or 205%)	4	166
International	-	-	-

Note: * These figures include temporary Retail spaces and client sites for interior fitout works carried out by our turnkey project – design and build segment.

** Plant includes Co-working sites managed by our real estate segment, EFC Limited.

20. Markets served by the entity:

a. Number of locations

Locations	Number
National (No. of States)	19 (increase by 13 or 216%)
International (No. of Countries)	1

b. What is the contribution of exports as a percentage of the total turnover of the entity?

1.56 %.

c. A brief on types of customers

EFC (I) Limited serves corporate clients from the IT/ITES/BPO/KPO sectors, typically comprising mid to senior-level professionals, consulting firms, or design-focused service organizations seeking modern workspace solutions under EFC Limited and Interior fit out solutions.

IV. EMPLOYEES

21. Details as at the end of Financial Year:

a. Employees and workers (including differently abled):

Sr. No	Particulars	Total (A)	Male		Female	
			No. (B)	% (B / A)	No. (C)	% (C / A)
EMPLOYEES						
1	Permanent (D)	629*	519	82.51%	110	17.48 %
2	Other than Permanent (E)	5	1	20 %	4	80%
3	Total employees (D + E)	634	520	82.01 %	114	17.98 %
WORKERS						
4	Permanent (F)	44	44	100 %	-	-
5	Other than Permanent (G)	1,707	1,368	80.14 %	339	19.86 %
6	Total workers (F + G)	1,751	1,412	80.64 %	339	19.36 %

*The number of permanent employees reported in the BRSR differs from the number disclosed in the Directors' Report, as the BRSR employee count includes employees who separated from the Company at various points during the financial year. Accordingly, the employee benefits, wages and expenditure incurred towards their well-being during their respective periods of employment have also been considered in the BRSR disclosures

b. Differently abled Employees and workers:

Sr. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
DIFFERENTLY ABLED EMPLOYEES						
1.	Permanent (D)					
2.	Other than Permanent (E)					
3.	Total employees (D+E)					

Nil – Not Applicable

Sr. No.	Particulars	Total (A)	Male		Female	
			No.(B)	%(B/A)	No.(C)	%(C/A)
DIFFERENTLY ABLED WORKERS						
4.	Permanent (F)					
5.	Other than Permanent (G)					
6.	Total workers (F+G)					

22. Participation/Inclusion/Representation of women (Total no of BOD – including Independent Directors taken here)

	Total (A)	No. and percentage of Females	
		No. B	%(B / A)
Board of Directors – BOD (including Independent Directors)	6	1	16.67%
Key Management Personnel (KMP)	4	-	0%

Note – The BOD and KMP share dual responsibility of being BOD member and KMP for EFC (I) Limited.

23. Turnover rate for permanent employees and workers

	FY - 2025-2026 (Turnover rate in current FY)			FY - 2024-2025 (Turnover rate in previous FY)			FY - 2023-2024 (Turnover rate in the year prior to previous FY)		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Permanent Employees	48.46%	68.75%	51.67%	39.44%	87.23%	44.11%	Not Applicable- As this financial year (FY 2024) was the first year of BRSR Reporting for EFC (I) Limited		
Permanent Workers	7.05 %	-	7.05 %	-	-	-			

V. HOLDING, SUBSIDIARY AND ASSOCIATE COMPANIES (INCLUDING JOINT VENTURES)

24. (a) Holding Subsidiary and Associate Companies (including joint ventures)

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
1	EFC Limited	Wholly owned Subsidiary	100%	Y
2	EFC Estate Private Limited	Wholly owned Subsidiary	100%	Y
3	EFC Investment Advisors Private Limited	Wholly owned Subsidiary	100%	Y
4	EFC Trezure Lifestyle Private Limited (Formerly known as EFC Estate 710 Alpha Private LimitedAlpha Private Limited)	Wholly owned Subsidiary	100%	Y
5	Sanvritti Alpha Private Limited (Formerly known as EFC Estate 56 Alpha Pvt Ltd)	Wholly owned Subsidiary	100%	Y
6	Ek Design Industries Limited	Subsidiary	89.59% (26.12.2025)	Y
7	Sprint Office Spaces LLP	Step-down Subsidiary	99.99 %	Y
8	EFC Investment Manager Private Limited	Wholly owned Step-down Subsidiary	100%	Y
9	EFC Estate Marisoft 2 Private Limited (Formerly known as EFC Estate Marisoft 23 Private Limited)	Wholly owned Step-down Subsidiary	100%	Y
10	EFC Estate Wakadewadi GF Private Limited (Formerly known as EFC Estate Wakdewadi Private Limited)	Wholly owned Step-down Subsidiary	100%	Y
11	EFC Estate Marisoft 1 Private Limited (Formerly EFC Estate Marisoft 14 Private Limited)	Wholly owned Step-down Subsidiary	100%	Y

Sr. No.	Name of the holding / subsidiary / associate companies / joint ventures (A)	Indicate whether holding/ Subsidiary/ Associate/ Joint Venture	% of shares held by listed entity	Does the entity indicated at column A, participate in the Business Responsibility initiatives of the listed entity? (Yes/No)
12	EFC Tech Space Private Limited	Step down subsidiary	51.02%	Y
13	Bigbox Ventures Private Limited	Step down subsidiary	51.00%	Y
14	EFC Prime*	Step down subsidiary	99.99%	Y
15	EFC AIF LLP	Subsidiary	98.00%	Y
16	EFC Retail Spaces Limited (previously Forty Two Ventures Limited)	Wholly owned Subsidiary	100%	Y
17	M/s. Sprint Workspace*	Step down Subsidiary	99.90%	Y
18	M/s. Monarch Workspace *	Step down Subsidiary	50.00%	Y

*including partnership firms in accordance with applicable Indian Accounting Standards.

VI. CSR DETAILS

25. (i) Whether CSR is applicable as per section 135 of Companies Act, 2013: (Yes/No) – Yes

(ii) Turnover (in ₹)* - 1036, 67, 96, 302.96

(iii) Net Worth (in ₹)* - 813, 68, 67, 000.00

The figures relating to Turnover and Net Worth have been presented on a consolidated basis for the purpose of the BSR disclosure. The applicability of Corporate Social Responsibility (CSR) provisions and the CSR contribution have been made in accordance with Section 135 of the Companies Act, 2013, based on the standalone financial statements.

VII. TRANSPARENCY AND DISCLOSURE COMPLIANCES

26. Complaints/Grievances on any of the principles (Principles 1 to 9) under the National Guidelines on Responsible Business Conduct:

Stakeholder group from whom complaint is received	Grievance Redressal Mechanism in Place (Yes/ No) (If Yes, then provide web-link for grievance redress policy)	FY 2025-2026		
		Number of complaints filed during the year	Number of complaints pending resolution at close of the year	Remarks
Communities	Yes - https://efclimited.in/wp-content/uploads/2026/08/EFC-I-Ltd-Updtaed_Policy_merged_V5.pdf	-	-	Our Organisation wherever needed is engaging with neighboring community via a register for receiving feedback from them.
Investors (other than shareholders)	Yes	-	-	-
Shareholders	Yes	-	-	-
Employees and workers	Yes	-	-	-
Customers	Yes	-	-	-
Value Chain Partners	Yes	-	-	-
Others (please specify)	Not Applicable	Not Applicable	Not Applicable	Not Applicable

27. Overview of the entity's material responsible business conduct issues

Sr. No.	Material issue	Risk / opportunity	Why material for the organization	Management approach	Potential financial implications	Primary NGRBC principle(s)
1	Energy consumption and Scope 1 & 2 GHG emissions	Risk and opportunity	Coworking sites use electricity for HVAC, lighting, plug loads, data/IT systems and common areas. Furniture plants use energy for cutting, machining, compressors, finishing, material handling and utilities.	Meter electricity at site/facility level; establish energy baseline and intensity metrics; install efficient HVAC, lighting and controls; optimize operating hours; procure renewable electricity where feasible; monitor Scope 1 and 2 emissions.	Higher utility tariffs and carbon-related customer expectations may increase costs; energy efficiency and renewable procurement can reduce operating expenditure and strengthen market positioning.	P2, P6
2	Climate change, transition risk and resilience	Risk and opportunity	Customers, investors and landlords increasingly expect low-carbon workspaces and fit-outs. Extreme heat, flooding and power disruptions can affect offices, manufacturing units, project sites and supply chains.	Conduct climate-risk screening; develop business-continuity plans; assess asset and site exposure; establish decarbonization roadmap; consider low-carbon design and renewable-energy solutions.	Potential costs include disruption, damage, insurance and asset upgrades; opportunities include green workspace offerings, resilient design services and customer retention.	P6, P8
3	Green building, sustainable fit-out and low-carbon design	Opportunity and risk	D&B projects influence embodied carbon, energy performance, water use, indoor environmental quality, material selection and construction waste at client locations.	Integrate sustainability criteria into concept design, specifications, BOQs and procurement; support green-building certifications where applicable; use life-cycle thinking; provide sustainable design options to clients.	May involve higher up-front design/procurement costs; can generate premium projects, improve win rates and reduce life-cycle costs for customers.	P2, P6, P9
4	Responsible materials and sustainable procurement	Risk and opportunity	Furniture and fit-out activities use wood, plywood/MDF/particleboard, laminates, metals, glass, gypsum, paints, adhesives, fabrics, foam and hardware. Some materials may have high environmental impact, formaldehyde/VOC content or traceability concerns.	Implement responsible procurement policy; assess supplier ESG practices; prefer recycled, recyclable, certified or lower-impact materials; require material declarations and compliance documents; maintain approved supplier list.	Material-price volatility and non-compliance can increase cost and project risk; responsible sourcing may improve client acceptance, reduce rework and create market differentiation.	P2, P5, P6
5	Wood sourcing, deforestation and chain-of-custody	Risk and opportunity	Wood, plywood, veneers, boards and timber-based furniture components may present deforestation, biodiversity, legality and traceability risks.	Obtain legal sourcing declarations; prioritise FSC/PEFC or equivalent certified wood where feasible; collect chain-of-custody documents; increase recycled wood, engineered wood and alternative materials where technically suitable.	Non-compliant material can lead to customer rejection, supply interruption and reputational damage; certified sourcing can support green certification credits and premium customer demand.	P2, P5, P6

Sr. No.	Material issue	Risk / opportunity	Why material for the organization	Management approach	Potential financial implications	Primary NGRBC principle(s)
6	Construction, fit-out and manufacturing waste	Risk and opportunity	Fit-out sites generate packaging waste, gypsum board offcuts, wood scraps, metal waste, glass, plastics, e-waste and demolition debris. Manufacturing generates wood dust, offcuts, packaging and rejected materials.	Prepare project-specific waste-management plans; segregate waste at source; measure waste generated, reused, recycled and disposed; engage authorized waste vendors; design for modularity, reuse and material recovery.	Disposal, handling and non-compliance costs may increase; reuse, recycling and yield improvement can reduce raw-material and waste-disposal costs.	P2, P6
7	Hazardous substances, VOCs and chemical management	Risk	Adhesives, paints, coatings, thinners, sealants, solvents, oils and cleaning chemicals may create health, fire, air-emission and hazardous-waste risks. Furniture finishing and fit-out activities may affect indoor air quality.	Maintain chemical inventory and safety data sheets; substitute low-VOC and less hazardous products where feasible; ensure ventilation and PPE; implement safe storage and spill-response controls; dispose of contaminated waste through authorized channels.	Regulatory non-compliance, worker illness, remediation, fire incidents and client complaints may result in losses; low-VOC material choices can improve project quality and customer satisfaction.	P2, P3, P6, P9
8	Indoor environmental quality and occupant well-being	Risk and opportunity	Coworking customers and fit-out clients are directly affected by indoor air quality, ventilation, thermal comfort, lighting, acoustics, ergonomics and cleanliness.	Monitor indoor air-quality parameters where material; establish HVAC maintenance schedules; use low-emission materials; provide ergonomic furniture; manage air filtration, thermal comfort, lighting and acoustics.	Poor indoor conditions may cause complaints, churn, reduced occupancy and reputational damage; high-quality healthy workspaces can support pricing, retention and brand value.	P2, P3, P9
9	Occupational health and safety	Risk	Manufacturing workers, project-site teams, installers, carpenters, electricians, painters, helpers and contractors may face risks from machinery, cutting tools, lifting, work at height, electrical work, fire, dust, chemicals and vehicle movement.	Implement ISO 45001-aligned controls where applicable; conduct HIRA/JSA; use PPE; provide induction and toolbox training; implement permit-to-work systems; inspect sites; record near misses, injuries and corrective actions; ensure emergency preparedness.	Accidents can result in compensation, productivity loss, project delay, legal exposure, insurance costs and reputational damage; a safe workplace reduces downtime and improves workforce retention.	P3, P5
10	Contract-worker welfare and labour practices	Risk	D&B and manufacturing operations may rely substantially on contractor labour, temporary workers, migrant workers, installers and site personnel. Risks include wage issues, excessive work hours, poor accommodation, unsafe work and lack of grievance access.	Conduct contractor due diligence; include labour and safety clauses in work orders; monitor wages, statutory benefits and working conditions; provide grievance access; verify identity, age and legal employment status; conduct periodic contractor audits.	Labour disputes, project interruption, legal liabilities and client concerns may arise from weak controls; good practices improve availability, productivity and delivery reliability.	P3, P5

Sr. No.	Material issue	Risk / opportunity	Why material for the organization	Management approach	Potential financial implications	Primary NGRBC principle(s)
11	Human rights, diversity, equity and non-discrimination	Risk and opportunity	The workforce includes employees, factory workers, site workers and service personnel with varied social and economic backgrounds. The business must prevent harassment, discrimination, forced labour and child labour across operations and supply chains.	Maintain human-rights and equal-opportunity policies; prohibit child and forced labour; conduct awareness programmes; implement anti-harassment mechanisms; provide accessible grievances and non-retaliation safeguards; assess higher-risk vendors.	Legal claims, customer loss and reputational damage may result from failures; inclusive practices improve talent retention, employee engagement and customer confidence.	P3, P4, P5
12	Water consumption and wastewater management	Risk	Water is used in managed offices, washrooms, pantries, housekeeping, cooling systems, furniture finishing/cleaning and construction activities. Water stress or poor wastewater management can affect operating continuity and compliance.	Monitor water consumption; install efficient fixtures; reuse treated water where feasible; manage construction-water use; ensure appropriate wastewater handling; prevent chemical discharge from workshops and sites.	Higher water tariffs, supply interruptions and compliance costs can affect operations; conservation can reduce utility expenditure and improve green-building performance.	P6
13	Air emissions, dust and noise	Risk	Manufacturing dust, sanding, cutting, finishing processes and construction activities can affect workers, neighbouring communities and indoor/outdoor air quality.	Install dust extraction and ventilation; use local exhaust controls; monitor workplace exposure where required; maintain equipment; implement dust suppression and noise controls at sites; schedule noisy work responsibly.	Worker-health claims, regulatory action, local complaints and production interruption are possible; improved controls support productivity and reduce risk.	P3, P4, P6
14	Circular economy, product durability and end-of-life furniture	Opportunity and risk	Furniture design influences material use, repairability, modularity, reuse, recyclability and waste after customer fit-out changes.	Design modular, durable and repairable products; offer refurbishment, buy-back, reuse or take-back pilots; identify recyclable components; reduce mixed-material construction; use recycled content where feasible.	Product development and reverse-logistics costs may arise; opportunities include circular-service revenue, material recovery and reduced raw-material dependence.	P2, P6, P9
15	Product quality, customer health and safety	Risk and opportunity	Defective furniture or poorly executed fit-outs can cause injury, fire, ergonomic issues, structural failures, delays and customer dissatisfaction.	Maintain design review, quality assurance and testing; conduct pre-dispatch inspections; ensure load-bearing and stability checks; comply with fire, electrical and relevant building requirements; maintain customer complaint and corrective-action process.	Warranty, rework, claims, project delays and loss of repeat business are key risks; better quality improves customer retention and referral-led growth.	P2, P9

Sr. No.	Material issue	Risk / opportunity	Why material for the organization	Management approach	Potential financial implications	Primary NGRBC principle(s)
16	Customer data privacy and cybersecurity	Risk	Coworking operations may collect member, visitor, access-control, Wi-Fi, CCTV, booking and payment data. D&B operations may hold confidential drawings, project information and client data.	Implement access-control and information-security protocols; establish data-retention and deletion controls; train personnel; conduct vendor due diligence for digital platforms; maintain incident-response procedures.	Data breaches can lead to legal exposure, loss of clients, remediation expenses and reputational damage; strong controls support enterprise-client confidence.	P1, P9
17	Business ethics, anti-bribery and transparent procurement	Risk	Procurement of materials, contract awards, project approvals, landlord interactions and site-related permissions may create fraud, conflict-of-interest or bribery risks.	Maintain code of conduct; conflict-of-interest declarations; vendor onboarding controls; approval matrix; whistle-blower mechanism; employee and contractor training; periodic internal audits.	Investigations, penalties, loss of contracts and reputational damage are possible; sound governance improves investor, customer and supplier trust.	P1
18	Supply-chain resilience and supplier ESG performance	Risk and opportunity	The organization depends on timely supply of boards, timber, metal, upholstery, glass, electrical goods, HVAC components, hardware, chemicals and project labour. Supply disruptions may delay fit-out delivery and furniture production.	Map critical suppliers; assess quality, ESG and continuity risks; avoid over-dependence; maintain alternate supplier options; include compliance clauses; monitor delivery performance and supplier corrective actions.	Price escalation, shortages, delays and customer penalties are risks; resilient and responsible supply chains improve project margins and delivery reliability.	P2, P5, P6
19	Community impacts and stakeholder engagement	Risk and opportunity	Fit-out sites and manufacturing units can affect neighbouring communities through traffic, noise, dust, waste and construction activity.	Conduct local impact assessment for significant sites; set site operating-hour controls; maintain grievance and complaint channels; respond to community concerns; engage with local authorities and neighbours.	Complaints, stoppages, local restrictions and reputational harm may occur; timely engagement supports social licence to operate.	P4, P8
20	Legal and environmental compliance	Risk	The business may be subject to building approvals, fire and electrical requirements, factory/workplace rules, labour regulations, waste-management rules, pollution-control requirements and local permits. CPCB maintains rules and guidance covering hazardous waste, plastic waste, air/water pollution and related compliance areas.	Maintain legal register and compliance calendar; identify required consents/authorizations; assign compliance owners; conduct periodic audits; track notices, fines, incidents and corrective actions.	Fines, closure notices, project stoppages, remediation costs and contract loss are possible; effective compliance systems protect business continuity.	P1, P3, P6

SECTION B: MANAGEMENT AND PROCESS DISCLOSURES

This section is aimed at helping businesses demonstrate the structures, policies and processes put in place towards adopting the NGRBC Principles and Core Elements.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
1. Policy and management processes									
a. Whether your entity's policy/policies cover each principle and its core elements of the NGRBCs. (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
b. Has the policy been approved by the Board? (Yes/No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
c. Web Link of the Policies, if available.	The mandatory policies are available at https://efclimited.in/wp-content/uploads/2026/08/EFC-I-Ltd-Updtaed_Policy_merged_V5.pdf								
2. Whether the entity has translated the policy into procedures. (Yes / No)	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
3. Do the enlisted policies extend to your value chain partners?	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
4. Name of the national and international codes/certifications/labels/ standards (e.g. Forest Stewardship Council, Fairtrade, Rainforest Alliance, Trustee) standards (e.g. SA 8000, OHSAS, ISO, BIS) adopted by your entity and mapped to each principle.	Strong linkage to ISO 9001, 14001 & 45001	Strong linkage to ISO 9001, 14001 & FSC	Strong linkage to ISO 9001, 45001	Strong linkage to ISO 9001, 14001 & 45001	linkage to ISO 45001 and partial to ISO 9001, 14001 & 45001	ISO 14001		linkage to ISO 45001 and partial to ISO 9001, 14001 & 45001	Strong linkage to ISO 9001, 14001
5. Specific commitments, goals and targets set by the entity with defined timelines, if any.	EFC (I) Limited has established time-bound ESG commitments focused on improving energy efficiency, increasing renewable-energy adoption, reducing Scope 1 and Scope 2 GHG-emissions intensity, strengthening waste segregation and recycling, and enhancing employee health, safety, diversity and well-being. Progress against these targets is monitored periodically through defined performance indicators, with annual review by management and relevant governance committees to support timely corrective action and transparent BRSR disclosure.								
6. Performance of the entity against the specific commitments, goals and targets along-with reasons in case the same are not met.	The entity has largely met its stated commitments, goals, and targets during the reporting period, with performance across key ESG parameters remaining in line with the established benchmarks. Areas where targets could not be fully achieved were primarily attributable to external market conditions, supply-chain constraints, and the extended timelines inherent to certain long-term sustainability initiatives. Corrective measures and revised action plans have been put in place to bridge these gaps in the ensuing financial year.								

Governance, leadership and oversight

7. Statement by director responsible for the business responsibility report, highlighting ESG related challenges, targets and achievements (listed entity has flexibility regarding the placement of this disclosure)

EFC (I) Limited is proud to present its Business Responsibility and Sustainability Report (BRSR), reflecting its commitment to embedding sustainability across all operations. As a company focused on creating vibrant, functional, and environmentally responsible workspaces, EFC (I) Limited recognizes the importance of balancing environmental, social, and governance (ESG) priorities with financial growth. By integrating ESG principles into its core strategy, the company aims to create workspaces that are not only functionally superior but also environmentally and socially responsible. This BRSR reflects the early successes achieved and reinforces EFC (I) Limited's determination to drive sustained progress in this critical domain.

At EFC, we recognize that responsible business conduct is fundamental to long-term value creation for our stakeholders. As an organization engaged in coworking and managed workplaces, design and build solutions, and furniture manufacturing, we are committed to integrating environmental, social and governance considerations into our business strategy, operations, products, services and decision-making processes.

During FY 2025 - 2026, we continued to strengthen our ESG governance and performance across our operations. Key initiatives included switching to renewable-energy at owned premises, conducting power energy analysis, audit for sensors (daylight/ occupancy), solid waste segregation and recycling, responsible sourcing of materials, occupational health and safety initiatives, employee well-being and diversity programmes, and going in for various ISO standardizations, National and International certifications relevant to our business segments. We also continued to monitor our energy consumption, greenhouse gas emissions, water use, waste generation, employee and worker safety, and other relevant ESG indicators to improve the quality, consistency and transparency of our disclosures.

Disclosure Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
Our progress during the year reflects our commitment to measurable action. We recorded an increase in energy procured through renewable sources wherein last year this figure was zero, Diverting 55 % of waste produced to recycling and recovery instead of disposal in landfill, 442 hours of ESG and Sustainability training to site teams, Collective training on Occupational Safety, Governance Standardization and Waste management of 3570 hours, zero fatalities, under ESG, quality, health and safety, or responsible-business assessments. We recognize that sustainability performance is a continuous journey, and we remain focused on strengthening data quality, internal controls, stakeholder engagement, and assurance readiness across our operations and value chain. Going forward, the Company will focus on setting and implementing time-bound targets for reducing greenhouse gas emissions, improving energy and water efficiency, increasing renewable-energy use, minimizing waste and promoting circularity in furniture and fit-out activities, strengthening occupational health and safety, enhancing diversity and inclusion, and advancing responsible procurement. We will also continue to engage employees, customers, suppliers, contractors, investors and communities to identify material ESG risks and opportunities and to ensure that our growth remains inclusive, resilient and environmentally responsible. The Board and management remain committed to conducting business with integrity, transparency and accountability. We believe that cross-functional ownership of ESG performance, supported by robust governance and stakeholder collaboration, will enable the Company to deliver sustainable value while contributing meaningfully to India's responsible business and sustainable development agenda. Key Achievements/ Highlights: • ESG Integration: EFC (I) Limited has embedded ESG principles into its operations through robust policies and procedures that promote transparency and adaptability. These efforts focus on identifying opportunities, managing risks, and measuring impacts to protect stakeholder interests. • Value Creation: The company emphasizes value creation through punctual delivery, and responsible living, guided by a strong ESG framework. • Sustainable Projects: EFC (I) Limited's strategy maximizes value from existing and upcoming projects. • Operational Eco-Efficiency: A laser-sharp focus on operational eco-efficiency benefits customers directly while fostering responsible communities. The three-tiered sustainability philosophy (quality, safety, and environment) is cascaded across the supply chain. Future Targets By aligning our ESG approach with core values and business philosophy, we reaffirm our commitment to sustainable growth and responsible value creation for all stakeholders. We remain dedicated to continuous improvement, transparent disclosure, and proactive engagement as we navigate the ESG challenges and opportunities ahead. We have set following realistic and practical targets under Water Management & Consumption, Energy Consumption and Waste management: Set a goal of reducing Energy Consumption by 10% Set a goal of reducing water consumption by 10% Set a goal of reducing waste generation and ending in landfill by 20%									
8. Details of the highest authority responsible for implementation and oversight of the Business Responsibility policy (i.e.).	Nikhil Dilipbhai Bhuta DIN - 02111646 9820080400 nikhilbhuta@efclimited.in								
9. Does the entity have a specified Committee of the Board/ Director responsible for decision making on sustainability related issues? (Yes / No). If yes, provide details.	ESG committee was originally formulated on 19th Sep 2025 with its then composition and thereafter reconstituted twice. Following as members – Mr. Mangina Srinivas Rao (Chairperson); Mr. Nikhil Bhuta (member) and Mrs. Gayathri Srinivasan Iyer (member) by the Board through a circular. The primary objective being overseeing matters related to ESG aspects of the Company's operations. Also - Nikhil Dilipbhai Bhuta is a whole-time director who is responsible for implementing ESG measures at the company.								

10. Details of Review of NGRBCs by the Company:

Subject For Review	Indicate whether review was undertaken by Director / Committee of the Board/ Any other Committee									Frequency (Annually / Half yearly/ Quarterly, any other-Please Specify)								
	P1	P2	P3	P4	P5	P6	P7	P8	P9	P1	P2	P3	P4	P5	P6	P7	P8	P9
Performance against above policies and follow up action	Board of Directors and its Committee									Annual Basis								
Compliance with statutory requirements of relevance to the principles, and, rectification of any non-compliances	Board of Directors and its Committee									Annual Basis								

11. Has the entity carried out independent assessment/ evaluation of the working of its policies by an external agency?

(Yes/No). If yes, provide name of the agency.

P1	P2	P3	P4	P5	P6	P7	P8	P9
No								

12. If answer to question (1) above is "No" i.e. not all Principles are covered by a policy, reasons to be stated:

Questions	P1	P2	P3	P4	P5	P6	P7	P8	P9
The entity does not consider the principles material to its business (Yes/No)									
The entity is not at a stage where it is in a position to formulate and implement the policies on specified principles (Yes/No)									
The entity does not have the financial or/human and technical resources available for the task (Yes/No)									
It is planned to be done in the next financial year (Yes/No)									
Any other reason (please specify)									

Not Applicable

SECTION C: PRINCIPLE WISE PERFORMANCE DISCLOSURE

PRINCIPLE 1:



BUSINESSES SHOULD CONDUCT AND GOVERN THEMSELVES WITH INTEGRITY, AND IN A MANNER THAT IS ETHICAL, TRANSPARENT AND ACCOUNTABLE.

ESSENTIAL INDICATORS

- Percentage coverage by training and awareness programmes on any of the principles during the financial year:

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Board of Directors	5	- Briefing about the company operations, industry business models briefing on the roles, Responsibilities of Independent Directors in the Board of the company - Plant, Factory visits, Annual Report on Capacity Building of Independent Directors	100%
Key Managerial Personnel	10	- Ethics, - POSH, - ESG; - Safety Training Program, - Training- Introduction to ESG and Sustainability, - Training on ISO 9001, 14001 & 45001 Introduction and Awareness Training, - Awareness session on Solid Waste management - Anti- Bribery & Anti-Corruption - Business Ethics - Whistleblowing	90%
Employees other than BoD and KMPs	11	- Ethics, - POSH, - ESG; - Safety Training Program, - Training- Introduction to ESG and Sustainability, - The art of leadership, - Training on ISO 9001, 14001 & 45001 Introduction and Awareness Training, - Awareness session on Solid Waste management - Anti- Bribery & Anti-Corruption - Business Ethics - Whistleblowing	55.46 %

Segment	Total number of training and awareness programmes held	Topics / principles covered under the training and its impact	% age of persons in respective category covered by the awareness programmes
Workers	14	- PPE Usage - Quality Awareness - Work Instructions / SOP - Productivity Improvement - Material Handling - Waste & Scrap Management - Workplace Discipline - Quality Defect Identification - In-process inspection & Final inspection - Production board management - Code of conduct - Daily production reporting 5S - Personal Safety at Workplace	90%

2. Details of fines / penalties /punishment/ award/ compounding fees/ settlement amount paid in proceedings (by the entity or by directors / KMPs) with regulators/ law enforcement agencies/ judicial institutions, in the financial year, in the following format.

(Note: the entity shall make disclosures based on materiality as specified in Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and as disclosed on the entity's website):

Monetary					
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Amount (In INR)	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine					
Settlement					Not Applicable
Compounding fee					

Non-Monetary				
	NGRBC Principle	Name of the regulatory/ enforcement agencies/ judicial institutions	Brief of the Case	Has an appeal been preferred? (Yes/No)
Penalty/ Fine				
Settlement				Not Applicable
Compounding fee				

3. Of the instances disclosed in Question 2 above, details of the Appeal/ Revision preferred in cases where monetary or non-monetary action has been appealed.

Case Details	Name of the regulatory/ enforcement agencies/ judicial institutions
	Not Applicable

4. Does the entity have an anti-corruption or anti-bribery policy? If yes, provide details in brief and if available, provide a web-link to the policy

Our Anti-Bribery and Anti-Corruption Policy aligns with Principle 1 of the SEBI-mandated Business Responsibility and Sustainability Reporting (BRSR), emphasizing the need to operate ethically, comply with anti-bribery laws, and address potential risks.

This Policy applies to all aspects of our business, including:

1. All employees (whether permanent, fixed term, or temporary), contract workers, vendors, and suppliers of EFC (I) Limited.
2. All business partner's including consultants, contractors, their respective employees, and trainees working for EFC (I) Limited.

The policy covers-

1. EFC (I) Limited is committed to conducting business with integrity and maintains a zero-tolerance approach towards non-compliance with anti-corruption and anti-bribery regulations.
2. EFC (I) Limited strictly prohibits bribery and any unethical or illegal payments in its operations.
3. EFC (I) Limited adheres to all applicable anti-bribery and anti-corruption laws in every jurisdiction where it operates.
4. EFC (I) Limited and its stakeholders are prohibited from accepting, offering, or promising anything of value intended to influence decisions or secure improper advantages.
5. Employees are explicitly forbidden from soliciting or accepting bribes or any improper payments.
6. EFC (I) Limited employees and their immediate family members must not accept or offer anything of value to business partners, including competitors and vendors.
7. Bribes cannot be disguised as gifts under any circumstances.

Weblink to policy - https://efclimited.in/wp-content/uploads/2026/08/EFC-I-Ltd_ESG-Policy.pdf

5. Number of Directors/KMPs/employees/workers against whom disciplinary action was taken by any law enforcement agency for the charges of bribery/ corruption:

	FY 2025-2026	FY 2024-2025
Directors	Nil – Not Applicable	Nil – Not Applicable
KMPs	Nil – Not Applicable	Nil – Not Applicable
Employees	Nil – Not Applicable	Nil – Not Applicable
Workers	Nil – Not Applicable	Nil – Not Applicable

6. Details of complaints with regards to conflict of interest:

	FY 2025-2026		FY 2024-2025	
	Number	Remarks	Number	Remarks
Number of complaints received in relation to issues of Conflict of Interest of the Directors	Nil – Not Applicable	Nil – Not Applicable	Nil – Not Applicable	Nil – Not Applicable
Number of complaints received in relation to issues of Conflict of Interest of the KMPs	Nil – Not Applicable	Nil – Not Applicable	Nil – Not Applicable	Nil – Not Applicable

7. Provide details of any corrective action taken or underway on issues related to fines / penalties / action taken by regulators/ law enforcement agencies/ judicial institutions, on cases of corruption and conflicts of interest:
Not applicable
8. Number of days of accounts payables ((Accounts payable *365) / Cost of goods/services procured) in the following format:

	FY 2025-2026	FY 2024-2025
Number of days of accounts payables	55	53

9. Open-ness of business

Provide details of concentration of purchases and sales with trading houses, dealers, and related parties along-with loans and advances & investments, with related parties, in the following format:

Parameter	Metrics	FY 2025-2026	FY 2024-2025
Concentration of Purchases	a. Purchases from trading houses as % of total purchases	None	None
	b. Number of trading houses where purchases are made from	None	None
	c. Purchases from top 10 trading houses as % of total purchases from trading houses	None	None
Concentration of Sales	a. Sales to dealers / distributors as % of total sales	None	None
	b. Number of dealers / distributors to whom sales are made	None	None
	c. Sales to top 10 dealers / distributors as % of total sales to dealers / distributors	None	None
Share of RPTs in	a. Purchases (Purchases with related parties / Total Purchases)	6.32%	1.78%
	b. Sales (Sales to related parties / Total Sales)	9.42%	18.57%
	c. Loans & advances (Loans & advances given to related parties / Total loans & advances)	0.02%	17.04%
	d. Investments (Investments in related parties / Total Investments made)	0%	0%

PRINCIPLE 2:



BUSINESSES SHOULD PROVIDE GOODS AND SERVICES IN A MANNER THAT IS SUSTAINABLE AND SAFE

ESSENTIAL INDICATORS

- Percentage of R&D and capital expenditure (capex) investments in specific technologies to improve the environmental and social impacts of product and processes to total R&D and capex investments made by the entity, respectively.

	FY 2025-2026	FY 2024-2025	Details of improvements in environmental and social impacts
R&D	-	-	Not Applicable
Capex	-	-	Not Applicable

2. a. Does the entity have procedures in place for sustainable sourcing? (Yes/No)

Aligned with SEBI's BRSR Principle 2, EFC (I) Limited is committed to sustainable practices in facility management and furniture manufacturing, focusing on environmental impact and social responsibility. This policy applies to all suppliers, covering sourcing, energy use, waste management, emissions control, packaging disposal, water conservation, and compliance with international standards like ISO 9001, ISO 14001, and ISO 45001.

- Promote environmentally responsible practices across all operations by reducing emissions and optimizing resource use.
- Collaborate with suppliers to ensure alignment with sustainability goals through responsible sourcing and waste management.
- Ensure adherence to all relevant environmental regulations at national and local levels.
- Foster a culture of social responsibility by supporting employee welfare and community engagement initiatives.

b. If yes, what percentage of inputs were sourced sustainably?

We are currently in the process of assessing our vendors, based on which we will be able to measure and monitor the percentage of inputs sourced sustainably.

3. Describe the processes in place to safely reclaim your products for reusing, recycling, and disposing at the end of life, for (a) Plastics (including packaging) (b) E-waste (c) Hazardous waste and (d) other waste.

Under the waste management policy at EFC (I) Limited our key objectives are as follows:

- i. Complying with all relevant national, regional, and local waste management regulations.
- ii. Implementing the 6R principles (Refuse, Reduce, Reuse, Recycle, Recover, Responsible Disposal) to manage waste effectively.
- iii. Striving for zero waste to landfill certifications wherever feasible.
- iv. Eliminating Single Use Plastics (SUP) from all operations.
- v. Incorporating circular economy principles to minimize waste sent for disposal.
- vi. Setting measurable targets for waste reduction, recycling, and reuse, and regularly monitor progress.
- vii. Practicing segregation of relevant waste (e.g. Food waste) at required locations.
- viii. Training employees on the correct, proper & responsible handling procedures / methods and disposal of various waste types, including wood waste, plastics, and packaging materials.
- ix. Promoting the use of recycled and reusable materials in our operations and sites.
- x. Collaborating with external stakeholders to enhance sustainable waste management practices.
- xi. Raising awareness of sustainable waste management among employees and external partners.

For E-waste and Hazardous waste disposal - it shall be sent to the Registered Recyclers / Waste Collectors. Statutory documents (Manifests) shall be maintained for showcasing the correct and legal method of disposal is adhered to.

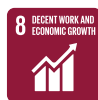
4. Whether Extended Producer Responsibility (EPR) is applicable to the entity's activities (Yes / No). If yes, whether the waste collection plan is in line with the Extended Producer Responsibility (EPR) plan submitted to Pollution Control Boards? If not, provide steps taken to address the same.

Yes - We have our waste management plan in process.

Our Waste management policy states that we shall -

- a. Adhere to all relevant waste management regulations at national, regional, and local levels.
- b. Effectively manage waste through Refuse, Reduce, Reuse, Recycle, Recover, and Responsible Disposal strategies.
- c. Strive for zero waste to landfill certifications wherever feasible.
- d. Minimize waste through circular economy practices.
- e. Obtain registration for Extended Producer Responsibility and ensure compliance with applicable waste categories.
- f. Establish targets for waste reduction, recycling, and reuse while regularly monitoring progress.
- g. Continuously improve by benchmarking against industry best practices in waste management.
- h. Provide training on proper handling and disposal methods for various types of waste.
- i. Work with external stakeholders to enhance sustainable waste management practices

PRINCIPLE 3



BUSINESSES SHOULD RESPECT AND PROMOTE THE WELL-BEING OF ALL EMPLOYEES, INCLUDING THOSE IN THEIR VALUE CHAINS.

ESSENTIAL INDICATORS

1. a. Details of measures for the well-being of employees

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent employees											
Male	519	519	100%	53	10.21%	-	-	15	2.89%	NA	NA
Female	110	110	100%	10	9.09%	02	1.82 %	-	-	NA	NA
Total	629*	629	100%	63	10.02 %	59	14.29%	15	2.38 %	NA	NA
Other than permanent employees											
Male	1	0	0	0	0	0	0	0	0	0	0
Female	4	0	0	0	0	0	0	0	0	0	0
Total	5	0	0	0	0	0	0	0	0	0	0

*NA - Not Applicable

b. Details of measures for the well-being of workers

Category	% of employees covered by										
	Total (A)	Health Insurance		Accident Insurance		Maternity benefits		Paternity benefits		Day care facilities	
		Number (B)	% (B/A)	Number (C)	% (C/A)	Number (D)	% (D/A)	Number (E)	% (E/A)	Number (F)	% (F/A)
Permanent workers											
Male	44	44	100%	44	100%	-	-	0	0	NA	NA
Female	0	0	0	0	0	0	0	-	-	NA	NA
Total	44	44	100%	44	100 %	0	0	0	0	NA	NA
Other than Permanent Workers											
Male	1368	0	0 %	0	0 %	0	0 %	0	0 %	NA	NA
Female	339	0	0 %	0	0 %	0	0 %	0	0 %	NA	NA
Total	1707	0	0 %	0	0 %	0	0 %	0	0 %	NA	NA

c. Spending on measures towards well-being of employees and workers (including permanent and other than permanent) in the following format)

	FY 2025-2026	FY 2024-2025
Cost incurred on well-being measures as a % of total revenue of the company	0.01%	0.01%

2. Details of retirement benefits, for Current Financial Year and Previous Financial Year.

Benefits	FY 2025-2026			FY 2024-2025		
	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)	No. of employees covered as a % of total employees	No. of workers covered as a % of total workers	Deducted and deposited with the authority (Y/N/N.A.)
PF	100 %	100 %	Yes	100 %	0 %	Yes
Gratuity	100 %	100 %	Yes	100 %	0 %	Yes
ESI	0.09 %	22.73 %	Yes	8.72%	0 %	Yes
Other - NPS		-	Not Applicable	-	0 %	-

3. Accessibility of workplaces

Are the premises / offices of the entity accessible to differently abled employees and workers, as per the requirements of the Rights of Persons with Disabilities Act, 2016? If not, whether any steps are being taken by the entity in this regard.

EFC (I) Limited Group of Companies has most of the offices / sites on leased properties which are under the Landlord ownership and control and hence our company does not have the direct access to modify the access and make them more accessible to differently abled. We at our organization are trying to reach out to and sensitize the Landlord and make these accessible for differently abled.

For future sites - these prerequisites will be considered and taken in account.

4. Does the entity have an equal opportunity policy as per the Rights of Persons with Disabilities Act, 2016? If so, provide a web-link to the policy.

Equal Opportunity policy has been included in the EFC (I) Limited Employee Handbook - except of same is attached below:

Equal opportunity

EFC (I) Limited provides an equal opportunity for employment with no discrimination on the grounds of race, caste, religion, colour, marital status, gender, nationality, age, ethnicity, sexual orientation, and disability.

It shall be responsibility of company and employees alike to maintain an environment devoid of prejudices.

Standard Operating Procedure (SOP) for Recruitment & Selection also includes adherence to equal opportunity guidelines

Weblink of the policy: https://efclimited.in/wp-content/uploads/2026/08/EFC-I-Ltd_ESG-Policy.pdf

5. Return to work and Retention rates of permanent employees and workers that took parental leave.

Gender	Permanent employees		Permanent workers	
	Return to work rate	Retention rate	Return to work rate	Retention rate
Male	100%	100%	Not Applicable	
Female	50%	50%		
Total	75%	75%		

6. Is there a mechanism available to receive and redress grievances for the following categories of employees and worker? If yes, give details of the mechanism in brief.

	Yes/No (If yes, then give details of the mechanism in brief)	
Permanent Workers	NA	Yes, the company has a grievance mechanism for permanent employees:
Other than Permanent Workers	NA	• Issues can be raised informally with managers or formally in writing to GRC (Grievance Redressal Committee).
Permanent Employees	Yes	
Other than Permanent Employees	NA	• GRC acknowledges, investigates, and resolves grievances confidentially within set timelines. • A non-retaliation policy protects employees, and an appeals Committee handles unresolved cases to ensure fairness.

7. Membership of employees and worker in association(s) or Unions recognised by the listed entity

Category	FY 2025-2026			FY 2024-2025		
	Total employees / workers in respective category (A)	No. of employees / workers in respective category, who are part of association(s) or Union (B)	% (B / A)	Total employees / workers in respective category (C)	No. of employees / workers in respective category, who are part of association(s) or Union (D)	% (D / C)
Total Permanent Employees	Not Applicable - No union			Not Applicable - No union		
Male						
Female						
Total Permanent Workers	Not Applicable - No union			Not Applicable - No union		
Male						
Female						

8. Details of training given to employees and workers

Category	FY 2025-2026					FY 2024-2025				
	Total (A)	On Health and safety measures		On Skill upgradation		Total (D)	On Health and safety measures		On Skill upgradation	
		No. (B)	% (B / A)	No. (C)	% (C / A)		No. (E)	% (E / D)	No. (F)	% (F / D)
	Employees									
Male	520	520	100%	426	81.92 %	354	354	100%	84	23.73%
Female	114	114	100%	94	82.46	59	59	100%	27	45.76%
Total	634	634	100%	520	82 %	413	413	100%	111	26.88%
	Workers									
Male	1379	1379	100%	186	13.49 %	958	958	100%	-	-
Female	327	327	100%	66	20.18 %	167	167	100%	-	-
Total	1706	1706	100%	252	14.77 %	1125	1125	100%	-	-

9. Details of performance and career development reviews of employees and worker:

We are in process of developing of KRA's and KPI's in a standardized manner for all employees. In forthcoming years, we will be able to review that better

We have employed a new platform for recording and setting up of these distinct goals and tracking them via self and Managerial both.

Category	FY 2025-2026			FY 2024-2025		
	Total (A)	No. (B)	% (B / A)	Total (C)	No. (D)	% (D / C)
Employees						
Male	520	519	99.81 %	354	0	0 %
Female	114	110	96.49 %	59	0	0 %
Total	634	629	99.21 %	413	0	0 %
Workers						
Male	1379	0	0 %	958	0	0 %
Female	327	0	0 %	167	0	0 %
Total	1706	0	0 %	1125	0	0 %

10. Health and safety management system:

a. Whether an occupational health and safety management system has been implemented by the entity? (Yes/No). If yes, the coverage such system?	Yes, The Environment, Occupational Health, and Safety (EHS) Policy of EFC (I) Limited applies to all operations and services provided by the company, ensuring a commitment to safety and sustainability across all activities. The policy applies to all employees, contractors, and visitors across all facilities operated by EFC (I) Limited.
b. What are the processes used to identify work-related hazards and assess risks on a routine and non-routine basis by the entity?	Policy Implementation and Guiding principles include following processes: 1. Develop and Implement an Integrated Management System (IMS) - Create an IMS that integrates environmental, occupational health, and safety management systems. Develop and implement Standard Operating Procedures (SOPs) for all EHS aspects, including waste management, emergency response, machinery safety, product safety, and specific procedures for facility management and furniture manufacturing operations. 2. Regular reviews - The Company will be conducting audits (internal & external) of its EOH&S performance to evaluate compliance with legal requirements and internal standards, identifying areas for improvement and adapting to regulatory changes. b) Establish KPIs to measure EOH&S effectiveness, focusing on accidents, injury rates, incident reports, and employee feedback. c) Conduct mock drills to test the efficacy of emergency procedures. 3. Training Awareness- Provide tailored training sessions for all employees on EOH&S requirements, safe work practices, and emergency procedures. Launch campaigns to foster a culture of safety and environmental responsibility, including workshops and informational materials on EOH&S practices. 4. Monitoring and reporting -Establish systems for regular inspections to ensure adherence to EOH&S regulations and internal policies. Create a reporting framework to provide regular updates on EOH&S performance, including compliance status and incidents, ensuring transparency and accountability. Company has undertaken ISO 45001 Certification for two out of the three Business Verticals, wherein the development and implementation of the entire management system considering the occupational health and safety of the involved stakeholders has been formulated. This will make safe and healthy workplaces a priority and part of day to day activity. Under the Factories Act, a mandatory Annual health check-up for all employees and workers deployed at the factory unit is conducted by a DISH approved medical practitioner. All these measures, policies and procedures, statutory mandates and ISOs reiterate management's commitment toward a safe and healthy workplace. 5. Stakeholder engagement -Encourage participation in EOH&S initiatives through committees/task forces to foster ownership and responsibility.
c. Whether you have processes for workers to report the work-related hazards and to remove themselves from such risks. (Y/N)	Yes

d. Do the employees/worker of the entity have access to non-occupational medical and healthcare services? (Yes/No)	The permanent employees are covered under the HDFC ERGO General Insurance. This covers over and above the non-occupational medical and healthcare services. The services covered are includes follows: • Family floaters (employee, spouse, 2 parents & 2 children - applicable to employees who have opted for this clause.) • Maternity benefit • New baby coverage • Pre-Natal and Post Natal Hospitalization • Hospitalization • Congenital Diseases • Psychiatric Illness / Mental Illness • LASIK Treatment • Cochlear Implant • Modern / Advanced Treatments – All modern and advanced treatments shall be covered in accordance with the applicable IRDAI guidelines and policy terms and conditions. • CyberKnife Treatment / Stem Cell Transplantation
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11. Details of safety related incidents, in the following format:

Safety Incident/Number	Category	FY 2025-2026	FY 2024-2025
Lost Time Injury Frequency Rate (LTIFR) (per one million-person hours worked)	Employees	-	-
	Workers	-	-
Total recordable work-related injuries	Employees	-	-
	Workers	-	-
No. of fatalities	Employees	-	-
	Workers	-	-
High consequence work-related injury or ill-health (excluding fatalities)	Employees	-	-
	Workers	-	-

12. Describe the measures taken by the entity to ensure a safe and healthy workplace.

EFC (I) Limited 's Environment and Health Safety (EHS) Policy reflects our commitment to sustainability and ESG principles, aiming to reduce our environmental impact and promote safety. This policy applies to all employees, contractors, and visitors across EFC (I) Limited 's operations, ensuring a commitment to safety and sustainability in all activities. It encompasses all operations and services provided by the company, addressing environmental impacts, waste management, and resource conservation to ensure the well-being of all stakeholders.

- Ensure the safety and health of all employees, contractors, and visitors across EFC (I) Limited facilities.
- Establish waste management strategies to minimize environmental impact.
- Establish and maintain comprehensive emergency preparedness and response plans to effectively manage potential incidents and minimize their impact on people and the environment.
- Implement programs to conserve resources such as energy, water, and raw materials, promoting efficient use and reducing waste.
- Foster safety and environmental responsibility through training and awareness programs.
- Adhere to all relevant legal and regulatory requirements for health and safety.
- Minimize environmental risks and impacts throughout all EFC (I) Limited operations
- Promote a culture of environmental sustainability and continuous improvement
- Regularly assess and improve EHS practices based on audits and feedback.

13. Number of Complaints on the following made by employees and workers.

	FY 2025-2026			FY 2024-2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Working Conditions	-	-	-	-	-	-
Health & Safety	-	-	-	-	-	-

14. Assessments for the year:

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Health and safety practices	100% (By Entity)
Working conditions	100% (By Entity)

15. Provide details of any corrective action taken or underway to address safety-related incidents (if any) and on significant risks / concerns arising from assessments of health & safety practices and working conditions

Not Applicable

PRINCIPLE 4



BUSINESSES SHOULD RESPECT THE INTERESTS OF AND BE RESPONSIVE TO ALL ITS STAKEHOLDERS

ESSENTIAL INDICATORS

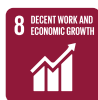
1. Describe the processes for identifying key stakeholder groups of the entity.

EFC (I) Limited has deployed a robust stakeholder engagement process by carefully identifying critical stakeholder groups. This involves evaluating each group's impact on the company's ability to create value and, conversely, the company's influence on their interests. Through this detailed assessment, EFC (I) Limited engages with a diverse array/list of internal and external stakeholders, including employees, customers, suppliers, channel partners, communities, and investors.

2. List stakeholder groups identified as key for your entity and the frequency of engagement with each stakeholder group.

Stakeholder Group	Whether identified as Vulnerable & Marginalized Group (Yes/No)	Channels of communication (Email, SMS, Newspaper, Pamphlets, Advertisement, Community Meetings, Notice Board, Website), Other	Frequency of engagement (Annually/ Half yearly/ Quarterly / others – please specify)	Purpose and scope of engagement including key topics and concerns raised during such engagement'
Shareholders	No	Email, Website, Annual General Meetings, Quarterly Results, Annual Report, Information to Stock Exchange	As per statutory requirement or as and when required	Long Term Value creation Transparency Good Governance High Reputation & Brand Image
Communities and NGOs	No	Meetings & Visits	Need basis	Education, Empowerment etc.
Customers	No	Video Conferencing Emails Site visit	Need basis	Competitive Cost Transparency in disclosure
Regulators	No	E-Mail & Personal Meetings	Need basis	Information & Statutory Approvals.
Employees	No	Email, Notice Board, Website, Others	As and when required	Employee Feedback
Channel Partners and Key partners	No	Supplier assessment MoU Agreements Contract discussion meetings	Need basis	Product Quality Cost Timely delivery On time payment Ethical behaviour Upcoming technologies or equipment High Reputation & Brand Image

PRINCIPLE 5



BUSINESSES SHOULD RESPECT AND PROMOTE HUMAN RIGHTS

ESSENTIAL INDICATORS

- Employees and workers who have been provided training on human rights issues and policy (ies) of the entity, in the following format.

Category	FY 2025-2026			FY 2024-2025		
	Total (A)	No. of employees / workers covered (B)	% (B / A)	Total (C)	No. of employees / workers covered (D)	% (D / C)
Employees						
Permanent	629	629	100%	413	413	100%
Other than permanent	5	0	0.00 %			
Total Employees	634	629	99.21 %	413	413	100%
Workers						
Permanent	44	0	0 %	0	0	0 %
Other than permanent	1707	0	0 %	1125	0	0 %
Total Workers	1751	0	0 %	1125	0	0 %

- Details of minimum wages paid to employees and workers, in the following format.

Category	FY 2025-2026					FY 2024-2025				
	Total (A)	Equal to Minimum Wage		More than Minimum Wage		Total (D)	Equal to Minimum Wage		More than Minimum Wage	
		No. (B)	% (B/A)	No. (C)	% (C/A)		No. (E)	% (E/D)	No. (F)	% (F/D)
				Employees						
Permanent	629			629	100%	413	-	-	413	100%
Male	519			519	100%	354	-	-	354	100%
Female	110			110	100%	59	-	-	59	100%
Other than Permanent	5	-	-	-	-	-	-	-	-	-
Male	1	-	-	-	-	-	-	-	-	-
Female	4	-	-	-	-	-	-	-	-	-
				Workers						
Permanent	44	0	0	44	100%	0	0	0	0	0
Male	44	0	0	44	100%	0	0	0	0	0
Female	0	0	0	0	0	0	0	0	0	0
Other than Permanent	1707	1662	97.36%	0	0	1125	-	-	-	-
Male	1368	1335	97.59%	0	0	958	-	-	-	-
Female	339	327	96.46%	0	0	167	-	-	-	-

3. a. Details of remuneration/salary/wages, in the following format:

	Male		Female	
	Number	Median remuneration/ salary/ wages of respective category	Number	Median remuneration/ salary/ wages of respective category
Board of Directors (BoD)	3*	8,82,08,000	0	-
Key Managerial Personnel	4	16,00,800.00	0	-
Employees other than BOD and KMP	519	5,02,266	110	5,50,008
Permanent Workers	44	3,49,200	0	-

Note: * Median remuneration of BoD has been calculated on consolidated basis for EFC (I) Limited and it is exclusive of independent directors.

b. Gross Wages paid to females as % of total wages paid by the entity, in the following format:

	FY 2025-2026	FY 2024-2025
Gross Wages paid to females as % of total wages	15.55%	15.85%

4. Do you have a focal point (Individual/Committee) responsible for addressing human rights impacts or issues caused or contributed to by the business? (Yes/No)

Yes - We do have Committee - POSH / Grievance Redressal Committees wherein the human rights issues are also addressed

5. Describe the internal mechanisms in place to redress grievances related to human rights issues.

The Company's Whistle-blower Policy provides a confidential and unbiased avenue for employees to report suspected misconduct. All complaints, referred to as "Reportable Matters," are directed to the Audit Committee, which ensures a comprehensive investigation in an unbiased manner. Based on the findings, the Committee recommends suitable disciplinary actions to address any confirmed issues.

6. Number of Complaints on the following made by employees and workers

	FY 2025-2026			FY 2024-2025		
	Filed during the year	Pending resolution at the end of year	Remarks	Filed during the year	Pending resolution at the end of year	Remarks
Sexual Harassment	-	-	-	-	-	-
Discrimination at workplace	-	-	-	-	-	-
Child Labour	-	-	-	-	-	-
Forced Labour/Involuntary Labour	-	-	-	-	-	-
Wages	-	-	-	-	-	-
Other human rights related issues	-	-	-	-	-	-

7. Complaints filed under the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, in the following format:

	FY 2025-2026	FY 2024-2025
Total Complaints reported under Sexual Harassment on of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 (POSH)	-	-
Complaints on POSH as a % of female employees / workers	-	-
Complaints on POSH upheld	-	-

8. Mechanisms to prevent adverse consequences to the complainant in discrimination and harassment cases.

Our Employee Handbook outlines a structured grievance redressal mechanism that explicitly prohibits retaliation against any employee who raises a concern in good faith. The mechanism ensures confidentiality of the complainant's identity to the extent permitted by law, restricts access to complaint details to designated committee members. Any act of victimisation, intimidation, or retaliation is treated as a separate misconduct and is subject to disciplinary action, up to and including termination, as per the references in the internal employee Handbook document.

9. Do human rights requirements form part of your business agreements and contracts?

Yes, human rights requirements are integral to our business agreements and contracts. While we are currently in the process of formally documenting these requirements for our supply chain partners, we already have a Supplier Selection and Management Policy in place. This policy serves as a guiding instrument for our engagement with value chain partners, including suppliers. Moving forward, we will ensure that this process is thoroughly documented.

10. Assessments for the year

	% of your plants and offices that were assessed (by entity or statutory authorities or third parties)
Child labour	
Forced/involuntary labour	
child	100% (By Entity)
Discrimination at workplace	
Wages	
Others – please specify	-

The entity conducts regular internal assessments across its operations to ensure compliance with applicable laws and regulations concerning child labour, forced or involuntary labour, sexual harassment, workplace discrimination, and fair wage practices.

11. Provide details of any corrective actions taken or underway to address significant risks / concerns arising from the assessments at Question 9 above.

Not applicable, as no cases were reported.

PRINCIPLE 6



BUSINESSES SHOULD RESPECT AND MAKE EFFORTS TO PROTECT AND RESTORE THE NVIRONMENT

ESSENTIAL INDICATORS

- Details of total energy consumption (in Joules or multiples) and energy intensity, in the following format (Megajoules)

Parameter	FY 2025-2026	FY 2024-2025
From renewable sources		
Total electricity consumption (A)	24,512.40	0
Total fuel consumption (B)	0	0
Energy consumption through other sources (C)	0	0
Total energy consumed from renewable sources (A+B+C)	24,512.40	0
From non-renewable sources		
Total electricity consumption (D)	7,53,55,404.62	5,32,75,234.68
Total fuel consumption (E)	79,65,241.524	8,61,904.3
Energy consumption through other sources (F)	0	0
Total energy consumed from non-renewable sources (D+E+F)	8,33,20,646.144	5,41,37,138.98
Total energy consumed (A+B+C+D+E+F)	8,33,45,158.544	5,41,37,138.98
Energy intensity per rupee of turnover (Total energy consumed / Revenue from operations)	0.00803	0.00824
Energy intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total energy consumed / Revenue from operations adjusted for PPP)	0.1635	0.1703
Energy intensity in terms of physical output	Not Applicable	Not Applicable
Energy intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

- Does the entity have any sites / facilities identified as designated consumers (DCs) under the Performance, Achieve and Trade (PAT) Scheme of the Government of India? (Y/N) If yes, disclose whether targets set under the PAT scheme have been achieved. In case targets have not been achieved, provide the remedial action taken, if any
No

- Provide details of the following disclosures related to water, in the following format:

Parameter	FY 2025-2026	FY 2024-2025
Water withdrawal by source (in kilolitres)		
(i) Surface water	0	0
(ii) Groundwater	66024.115	0
(iii) Third party water (Builder/Developer)	359019.91	4,47,314
(iv) Seawater / desalinated water	0	0
(v) Others	59314.35	0
Total volume of water withdrawal (in kilolitres) (i + ii + iii + iv + v)	484358.375	4,47,314
Total volume of water consumption (in kilolitres)	484358.375	4,47,314
Water intensity per rupee of turnover (Total water consumption / Revenue from operations)	0.0000467	0.0000681
Water intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total water consumption / Revenue from operations adjusted for PPP)	0.0009503	0.00141
Water intensity in terms of physical output	Not Applicable	Not Applicable
Water intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency. - No

4. Provide the following details related to Water Discharged

Parameter	FY 2025-2026	FY 2024-2025
Water discharge by destination and level of treatment (in kilolitres)		
(i) To Surface water	-	
No treatment	-	
With treatment – please specify level of treatment	-	
(ii) To Groundwater	-	
No treatment	-	
With treatment – please specify level of treatment	-	
(iii) To Seawater	-	
No treatment	-	
With treatment – please specify level of treatment	-	
(iv) Sent to third parties – Municipal Corporation	-	
No treatment	484358.375	
With treatment – please specify level of treatment	-	
(v) Others	-	4,02,583
No treatment	-	4,02,583
With treatment – please specify level of treatment	-	
Total water discharged (in kilolitres)	484358.375	4,02,583

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

5. Has the entity implemented a mechanism for Zero Liquid Discharge? If yes, provide details of its coverage and implementation.

No.

6. Please provide details of air emissions (other than GHG emissions) by the entity, in the following format:

Parameters	Please specify unit	FY 2025 - 2026	FY 2024 - 2025
NOx	ppm	We are in the process of calculating our emissions.	Not Applicable - As financial year (FY 2024) was the first year of BRSR Reporting for EFC (I) Limited
Sox	ppm		
Particulate Matter (PM)	mg/m ³		
Particulate Matter (PM) (PM10)			
Particulate Matter (PM) (PM 2.5)			
Persistent Organic Pollutants (POP)		We are in the process of calculating our emissions.	
Volatile Organic Compounds (VOC)			
Hazardous Air Pollutants (HAP)			
Others – CO	mg/m ³		

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency - No

7. Provide details of greenhouse gas emissions (Scope 1 and Scope 2 emissions) & its intensity, in the following format

Parameter	Unit	FY 2025-2026	FY 2024-2025
Total Scope 1 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	6541.24	1,471.75
Total Scope 2 emissions (Break-up of the GHG into CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs, SF ₆ , NF ₃ , if available)	Metric tonnes of CO ₂ equivalent	14861.76	10,686.01
Total Scope 1 and 2 emissions	Metric tonnes of CO ₂ equivalent		
Total Scope 1 and Scope 2 emission intensity per rupee of turnover (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations)	Metric tonnes of CO ₂ equivalent/ Rupee	0.000002064	0.000001851
Total Scope 1 and Scope 2 emission intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total Scope 1 and Scope 2 GHG emissions / Revenue from operations adjusted for PPP)	Metric tonnes of CO ₂ equivalent/ Rupee	0.00000412	0.000003824
Total Scope 1 and Scope 2 emission intensity in terms of physical output		Not Applicable	Not Applicable
Total Scope 1 and Scope 2 emission intensity (optional) – the relevant metric may be selected by the entity		Not Applicable	Not Applicable

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency.

No, an independent assurance has not been carried out by an external agency.

8. Does the entity have any project related to reducing Green House Gas emission? If Yes, then provide details
NA
9. Provide details related to waste management by the entity, in the following format.

Parameter	FY 2025-2026	FY 2024-2025
Total Waste generated (in metric tonnes)		
Plastic waste (A)	1315.138	-
E-waste (B)	0.03349	-
Bio-medical waste (C)	-	-
Construction and demolition waste (D)	-	25.14
Battery waste (E)	0.014341	-
Radioactive waste (F)	-	-
Other Hazardous waste. Please specify, if any. (G)	-	-
Other Non-hazardous waste generated (H). Please specify, if any. (Food, Paper, Cardboard, Metal and Mixed Waste)	702.557	312.00
Total (A+B + C + D + E + F + G + H)	2017.74	337.14
Waste intensity per rupee of turnover (Total waste generated / Revenue from operations)	0.0000001946	0.0000000051
Waste intensity per rupee of turnover adjusted for Purchasing Power Parity (PPP) (Total waste generated / Revenue from operations adjusted for PPP)	0.000000395	0.00000011
Waste intensity in terms of physical output	Not Applicable	Not Applicable
Waste intensity (optional) – the relevant metric may be selected by the entity	Not Applicable	Not Applicable
For each category of waste generated, total waste recovered through recycling, re-using or other recovery operations (in metric tonnes)		
Category of waste		
(i) Recycled	673.08	-
(ii) Re-used	-	-
(iii) Other recovery operations	-	-
Total	673.08	-

Parameter	FY 2025-2026	FY 2024-2025
For each category of waste generated, total waste disposed by nature of disposal method (in metric tonnes)		
Category of waste		
(i) Incineration	-	-
(ii) Landfilling	876.76	20.88
(iii) Other disposal operations – Municipal Corporation	450.15	1.80
Total	1326.91	22.68

Note: Indicate if any independent assessment/ evaluation/assurance has been carried out by an external agency? (Y/N) If yes, name of the external agency – No.

10. Briefly describe the waste management practices adopted in your establishments. Describe the strategy adopted by your company to reduce usage of hazardous and toxic chemicals in your products and processes and the practices adopted to manage such wastes.

The company adopts a comprehensive waste management strategy based on the 6R principles Refuse, Reduce, Reuse, Recycle, Recover, Responsible Disposal to minimize waste generation and maximize recycling.

- We conduct regular waste assessments and audits, implement strict segregation of hazardous and non-hazardous wastes, and partner with certified recyclers for safe disposal.
- To reduce hazardous and toxic chemicals, we focus on material substitution and process optimization, and train employees in responsible handling and disposal.

Continuous monitoring and measurable targets ensure ongoing improvement and compliance with all regulations.

11. If the entity has operations/offices in/around ecologically sensitive areas (such as national parks, wildlife sanctuaries, biosphere reserves, wetlands, biodiversity hotspots, forests, coastal regulation zones etc.) where environmental approvals / clearances are required, please specify details in the following format:

S. No.	Location of operations/ offices	Type of operations	Whether the conditions of environmental approval / clearance are being complied with? (Y/N) If no, the reasons thereof and corrective action taken, if any.
-	-	-	-

12. Details of environmental impact assessments of projects undertaken by the entity based on applicable laws, in the current financial year:

Name and brief details of project	EIA Notification No.	Date	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
Not Applicable					

13. Is the entity compliant with the applicable environmental law/ regulations/ guidelines in (I), such as the Water (Prevention and Control of Pollution) Act, Air (Prevention and Control of Pollution) Act, Environment protection act and rules thereunder (Y/N). If not, provide details of all such non-compliances, in the following format:

Sr. No.	Specify the law / regulation / guidelines which was not complied with	Provide details of the non-compliance	Any fines / penalties / action taken by regulatory agencies such as pollution control boards or by courts	Corrective action taken, if any
Not Applicable				

PRINCIPLE 7



BUSINESSES, WHEN ENGAGING IN INFLUENCING PUBLIC AND REGULATORY POLICY, SHOULD DO SO IN A MANNER THAT IS RESPONSIBLE AND TRANSPARENT

ESSENTIAL INDICATORS

1. a. Number of affiliations with trade and industry chambers/ associations.

The Company is not affiliated with trade and industry chambers/associations.

- b. List the top 10 trade and industry chambers/ associations (determined based on the total members of such body) the entity is a member of/ affiliated to.

Sr. No	Name of Trade and industry chambers/associations	Reach of Trade/Industry
No such affiliations exist for the current financial year 2025-2026.		

2. Provide details of corrective action taken or underway on any issues related to anti-competitive conduct by the entity, based on adverse orders from regulatory authorities.

Name of authority	Brief of the case	Corrective action taken
Not Applicable		

PRINCIPLE 8



BUSINESSES SHOULD PROMOTE INCLUSIVE GROWTH AND EQUITABLE DEVELOPMENT

ESSENTIAL INDICATORS

1. Details of Social Impact Assessments (SIA) of projects undertaken by the entity based on applicable laws, in the current financial year

Name and brief details of project	SIA Notification No.	Date of notification	Whether conducted by independent external agency (Yes / No)	Results communicated in public domain (Yes / No)	Relevant Web link
As per the Companies (Corporate Social Responsibility Policy) Amendment Rules, 2021 - SIA is not applicable to any our projects/products/services vertical.					

2. Provide information on project(s) for which ongoing Rehabilitation and Resettlement (R&R) is being undertaken by your entity, in the following format:

Not Applicable

Note: There has been no rehabilitation / resettlement involved at any of our sites / transactions therefore this is Not Applicable

3. Describe the mechanisms to receive and redress grievances of the community.

We have a robust Grievance redressal mechanism which consists of a sound structured policy, Grievance redressal committee and various grievance raising channel.

Various ways of raising a grievance is via various channels like -

1. Email: Sending an email to a designated GRC email address (grievance.redressal@efclimited.in); or

2. Written Complaint: Submitting a written complaint addressed to the GRC via internal mail or
3. In-Person Complaint: Reporting a grievance directly to a member of the GRC or relevant department representative.

All reporting channels are accessible and user-friendly, with clear instructions on how to file a complaint. Information on available reporting channels is readily available through company websites, employee handbooks, supplier contracts, and signage at workplaces. The GRC ensures that access to these reporting channels is in both English/ Hindi or any other vernacular language applicable if the Stakeholder is a Worker or person from vulnerable/ marginalised group

4. Percentage of input material (inputs to total inputs by value) sourced from suppliers:

	FY 2025-2026	FY 2024-2025
Directly sourced from MSMEs/small producers	39 %	37 %
Directly from within India	100 %	100 %

5. Job creation in smaller towns – Disclose wages paid to persons employed (including employees or workers employed on a permanent or non-permanent / on contract basis) in the following locations, as % of total wage cost

Location	FY 2025-2026	FY 2024-2025
Rural	-	-
Semi-urban	-	-
Urban	-	-
Metropolitan	100%	100%

PRINCIPLE 9



BUSINESSES SHOULD ENGAGE WITH AND PROVIDE VALUE TO THEIR CONSUMERS IN A RESPONSIBLE MANNER

ESSENTIAL INDICATORS

1. Describe the mechanisms in place to receive and respond to consumer complaints and feedback.
Under our 'Customer Sustainability Policy' we at EFC (I) Limited have ensured that all customer-facing activities adhere to the highest standards of ethical conduct, transparency, and compliance

We have established centralized feedback platform/channel accessible across all business lines for customers to provide feedback or file grievances regarding sustainability practices, ensuring a transparent and responsive process for customer concerns via a dedicated email / dedicated department and resources of CRM (Client / Customer Relation Management)

We have a robust monitoring system to track compliance with the customer sustainability policy, ensuring transparent reporting on key sustainability metrics to demonstrate progress and identify areas for improvement.

2. Turnover of products and/ services as a percentage of turnover from all products/service that carry information about

	As a percentage to total turnover
Environmental and social parameters relevant to the product	0%
Safe and Responsible usage	100%
Recycling and/or safe disposal	0%

3. Number of consumer complaints in respect of the following:

	FY 2025-2026		Remarks	FY 2024-2025		Remarks
	Received during the year	Pending resolution at end of year		Received during the year	Pending resolution at end of year	
Data privacy	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Cyber-security	-	-	-	-	-	-
Delivery of essential services	-	-	-	-	-	-
Restrictive Trade Practices	-	-	-	-	-	-
Unfair Trade Practices	-	-	-	-	-	-
Other	-	-	-	-	-	-

4. Details of instances of product recalls on account of safety issues:

	Number	Reason for recall
Voluntary Recalls	-	Not Applicable
Forced Recalls	-	Not Applicable

5. Does the entity have a framework/ policy on cyber security and risks related to data privacy? (Yes/No) If available, provide a web-link of the policy.

The EFC (I) Limited Group Cybersecurity Policy aims to protect digital assets, ensure data integrity, and maintain business continuity. It establishes a framework for safeguarding critical information, mitigating cyber threats, and preparing for IT disruptions. This policy applies to all business aspects, including.

1. All IT systems, data, and cybersecurity practices across EFC (I) Limited Group.
2. Internal and external threats affecting business applications, data storage, and communication networks.
3. Includes Co-Workspace Management, Facility Management, Turnkey Project Management, Furniture Manufacturing, and Real Estate.
4. Protects IT systems (hardware/software) and data processes (collection, storage, transmission).
5. Extends to third-party vendors and external partners.
6. Applies to employees, contractors, and personnel with access to IT systems.

Weblink: https://efclimited.in/wp-content/uploads/2026/08/EFC-I-Ltd_ESG-Policy.pdf

6. Provide details of any corrective actions taken or underway on issues relating to advertising, and delivery of essential services; cyber security and data privacy of customers; re-occurrence of instances of product recalls; penalty / action taken by regulatory authorities on safety of products / services.

Not Applicable

7. Provide the following information relating to data breaches:

- a. Number of instances of data breaches - 0
- b. Percentage of data breaches involving personally identifiable information of customers - 0
- c. Impact, if any, of the data breaches - Nil

Designated email IDs have been assigned for reporting breaches (if any) across all sites on a Pan-India basis. These reports are then centrally escalated to the IT department for further action.

Sustainability Report

FY 2025–26

About the Report

This report outlines EFC (I) Limited's commitment to sustainable development, responsible business practices, and transparent reporting for the financial year 2025–26. In alignment with SEBI's BRSR framework, it consolidates performance indicators across Environmental, Social, and Governance (ESG) dimensions and includes all consolidated subsidiaries.

EFC (I) Limited is a Real Estate-as-a-Service (REaaS) company operating across three key business verticals through itself and its subsidiaries, namely EFC Limited and EK Design Industries Limited:

- Managed Office / Co-working Space Business – leasing, operation and management of managed office and co-working spaces;
- Design & Build Business – providing turnkey interior design and execution solutions; and
- Furniture Manufacturing & Supply Business – manufacturing and supplying furniture for commercial and other spaces.

Our approach emphasizes real-world impact over symbolic compliance. As a real estate-as-a-service company, EFC (I) Limited provides managed workspaces, turnkey interiors, and furniture manufacturing solutions to a broad clientele across multiple business sectors.

The disclosures herein represent our consolidated performance and ambitions across over 162 operational locations in 19 Indian states



Vision:

To empower business growth by providing intelligent, agile, and sustainable work environments.



Mission:

To integrate people-first workspace design, ethical governance, and environmental stewardship in every aspect of our real estate solutions.

Core Values:

- Transparency in Action
- Equity in Opportunity
- Innovation with Responsibility
- Progress through Partnerships

Message from the Managing Director

Dear Stakeholders,

As EFC (I) Limited enters a pivotal stage in its growth story, it gives me immense pleasure to present our second comprehensive Sustainability Report. In the face of a rapidly evolving business environment, we have embraced agility, innovation, and responsibility as our guiding principles.

This year too, we strengthened our ESG strategy by reporting through BRSR framework. These efforts reflect our conviction that sustainable business is not just a good-to-have but essential to long-term value creation.

We take pride in our progress but also acknowledge the journey ahead. From carbon reduction and inclusive hiring to ESG-linked governance structures, our roadmap is designed with measurable ambition and shared accountability.

Thank you for your continued trust.
Warm regards,

Managing Director and Chairperson, EFC (I) Limited

Corporate Overview

EFC (I) Limited is one of India's leading real estate services companies focused on premium managed offices, coworking ecosystems, turnkey interior contracting, and high-quality modular furniture manufacturing.

With 162 sites and offices across 19 states. It caters to startups, SMEs, and large enterprises seeking scalable, professional, and design-forward office and real estate environments and solutions.

Key Business Segments:

- Managed Offices (52% Revenue): Full-service plug-and-play offices including shared desks and private suites through EFC Limited
- Turnkey Projects (42%): Interior design and fit-out services.
- Furniture Manufacturing (6%): Ergonomic, customizable furniture solutions via EK Design Industries Limited.

Governance and Sustainability Oversight

To institutionalize sustainability, EFC (I) Limited established an ESG Steering Committee reporting to the Board of Directors. The committee meets annually and is responsible for monitoring ESG KPIs, aligning risk frameworks, and ensuring inter-departmental coordination.

Policies revised this year:

Environmental:

- ESG Policy

Governance:

- Supplier Code of Conduct Policy

Social:

- Anti-Corruption and Anti Bribery Policy
- Human Rights Policy

We have also begun materiality mapping with key stakeholder groups to identify top ESG priorities.

Stakeholder Engagement Framework

Our stakeholder engagement framework spans the following dimensions:

- **Clients:** We have client engagement platform, and we reach out to our clients regularly to ensure customer satisfaction.
- **Employees:** We have a feedback mechanism for employees through which we address their concerns diligently
- **Communities:** Our organisation wherever needed is engaging with neighbouring community via a register for receiving feedback from them.

Material ESG Topics

Following internal assessments and external consultations, the following ESG topics have been prioritized for the next two fiscal years:

- Environmental Sustainability - Planning / Operational / Implementation Level - Energy consumption, Waste management (Construction, fit-out and manufacturing waste), Water consumption and wastewater management, Air emissions, dust and noise and Scope 1 & 2 GHG emissions management
- Climate change, transition risk and resilience
- Green building, sustainable fit-out and low-carbon design
- Regulatory Compliance - Legal and environmental compliance
- Responsible materials and sustainable procurement - Wood sourcing, deforestation and chain-of-custody, Hazardous substances, VOCs and chemical management
- Occupational Health and Safety - Indoor environmental quality and occupant well-being.
- Human rights, diversity, equity and non-discrimination - Contract-worker welfare and labour practices
- Talent Retention and Workforce Development
- Customer data privacy and cybersecurity
- Business ethics, anti-bribery and transparent procurement
- Unethical Business Conduct and Supplier Practices
- Digital transformation

These topics guide our principle-wise disclosures and our ESG investment strategy.

PRINCIPLE 1:**Ethics, Transparency and Accountability (SDG 16, 17)**

Under Principle 1 (Ethics, Transparency and Accountability), the organization has demonstrated strong governance through a Board-approved Code of Conduct and comprehensive anti-bribery and anti-corruption policies applicable to all directors, employees, and value chain partners. During the reporting year, there were no instances of bribery, corruption, or conflict of interest reported against directors or KMPs, and no fines or penalties were levied by regulatory bodies. The organization achieved 100% coverage in ethics and code-of-conduct training across employees and workers, and maintained a robust whistle-blower mechanism ensuring complete confidentiality and non-retaliation. All complaints received were resolved within defined timelines, and disclosures on related-party transactions were made transparently, reflecting the organization's unwavering commitment to integrity, fair business practices, and stakeholder accountability.

This Principle aligns with SDG 16 (Peace, Justice and Strong Institutions) by promoting strong governance and reducing corruption, and SDG 17 (Partnerships for the Goals) by supporting collaborative frameworks for sustainable development.

At EFC (I) Limited, we firmly believe that integrity and transparency are the bedrock of sustainable business practices. Our governance framework is structured to promote ethical decision-making at all levels, supported by a Code of Conduct that is applicable to directors, employees, and suppliers. In FY 2025-26, 100% of Key Managerial Personnel (KMP) underwent structured training on ethical business conduct and corporate governance. To enhance compliance awareness, a quarterly Ethics Bulletin was introduced, and an internal digital grievance portal was implemented to streamline reporting and resolution of workplace grievances.

During the reporting period, no complaints were received through our formal grievance redressal mechanism. While there were no reported incidents of bribery or disciplinary action taken for ethical misconduct, the Whistleblower Policy remained active and accessible to all employees and vendors through the company intranet.

Further, We also plan to undertake regular audits of compliance risk, including data privacy and anti-bribery procedures.

PRINCIPLE 2:**Sustainability in Products and Services (SDGs 6, 7, 8, 9, 11, 12, 13, 14, 15)**

Principle 2 of the BRSR requires businesses to provide goods and services in a manner that is sustainable and safe throughout their life cycle. It encourages organisations to reduce environmental and social impacts through responsible product or service design, resource-efficient processes, sustainable sourcing, investment in cleaner technologies, and safe management of waste and end-of-life materials. Companies are also expected to assess practices such as product reclamation, recycling, reuse, and compliance with Extended Producer Responsibility (EPR), where applicable.

It supports a wide range of goals:

SDG 6 (Clean Water and Sanitation), SDG 7 (Affordable and Clean Energy), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 11 (Sustainable Cities and Communities), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), SDG 14 (Life Below Water), and SDG 15 (Life on Land).

At EFC (I) Limited, Under Principle 2 (Businesses should provide goods and services in a manner that is sustainable and safe), we made significant strides in sustainable product stewardship and responsible resource management. We increased R&D and capital expenditure towards technologies in our manufacturing unit, while a growing share of inputs was sourced sustainably from responsible suppliers. The organization intends to implement Life Cycle Assessments for key products to minimize environmental impact across their value chain, and strengthen processes for reclaiming and recycling products, packaging, and end-of-life materials. Enhanced adoption of recycled and reusable items significantly reduced plastic and waste footprint, while extended producer responsibility obligations are planned to be implemented.

These efforts reflect the organization's commitment to safe, sustainable, and environmentally responsible goods and services throughout the product lifecycle.

Highlights of FY 2025-26:

- Integrated sustainability and safety considerations into the design, procurement, delivery, and lifecycle management of products and services.
- Increased procurement from suppliers meeting defined environmental, social, ethical, and quality standards through a strengthened sustainable sourcing framework.
- Prioritised procurement from local suppliers, MSMEs, and small producers, supporting inclusive economic growth and strengthening supply-chain resilience.
- Invested in resource-efficient technologies and operational improvements to reduce energy use, material consumption, waste generation, and associated environmental impacts.
- Implemented responsible material-selection practices, including preference for recycled, recyclable, low-impact, certified, or environmentally preferable materials, wherever feasible.
- Strengthened product and service safety through quality-control mechanisms, regulatory-compliance checks, safety assessments, and customer-feedback processes.
- Introduced measures to reduce packaging waste and encourage reuse, recycling, recovery, or responsible disposal of materials used across operations.

PRINCIPLE 3



Employee Well-being (SDGs 1, 3, 4, 5, 8, 9, 10, 11, 16)

Under Principle 3 (Our Businesses respect and promote the well-being of all employees, including those in their value chains), EFC (I) Limited achieved notable progress in employee welfare, safety, and inclusive workplace practices. We extended comprehensive health insurance, accident coverage, maternity and paternity benefits, and retirement benefits to a large majority of employees and workers. The organization maintained a safe working environment with a strong safety record, reflected in low incident and lost-time injury frequency rates, supported by regular safety audits and training. High coverage was achieved in health and safety, skill upgradation, and well-being training programs across permanent and contractual staff. Robust grievance redressal mechanisms and strong return-to-work and retention rates after parental leave were sustained. We continue to invest in structured employee engagement, safety protocols, and learning opportunities to support holistic well-being. We plan on incorporating physical health screenings, mental health support, ergonomics training, and financial wellness education. We are also strengthening our internal equity frameworks through gender sensitization sessions, flexible work options, and leadership development for women.

This Principle underscores the role of businesses in ensuring the physical, mental, and emotional well-being of employees through safe, inclusive, and rewarding workplaces. It is directly linked to SDG 1 (No Poverty), SDG 3 (Good Health and Well-being), SDG 4 (Quality Education), SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 10 (Reduced Inequalities), SDG 11 (Sustainable Cities and Communities), and SDG 16 (Peace, Justice and Strong Institutions).

Highlights of 2025 – 2026:

- To enhance workplace safety and compliance, we conducted fire safety drills at all major sites, ensuring compliance with labour laws, and ensured ergonomically designed workspaces across our coworking and enterprise facilities.
- At our temporary construction sites, we conduct various safety initiatives like – Site safety walkdowns, safety committee meetings, trainings, PPE usage trainings etc. were undertaken.
- We recognize that contractual workers are equally critical to our service delivery model and have included them in our safety, training, and compliance programs. Our employee-centric approach is supported by a fair and transparent grievance mechanism, with a focus on early resolution and continuous feedback.

Key metrics:

- 629 permanent employees (519 male, 110 female); 5 non-permanent employees (1 male, 4 female); 44 permanent workers (44 male, 0 female); 1,707 contractual staff/workers (1368 male, 339 female).
- Gender diversity among permanent employees progressed from 14.28% to 17.48%. An increase of 22.4% was recorded since previous year.
- 100% of employees were covered under parental leave.
- Zero workplace fatalities reported during the reporting period

**Stakeholder Engagement (SDGs 1, 5, 8, 9, 11, 15, 16, 17)**

This Principle promotes the identification, consultation, and collaboration with stakeholders, fostering shared value and inclusive growth. It is aligned with SDG 1, SDG 5, SDG 8, SDG 9, SDG 11, SDG 15, SDG 16, and SDG 17, encompassing goals around poverty alleviation, gender equality, industry resilience, community well-being, biodiversity, strong institutions, and global partnerships.

At EFC (I) Limited, we believe that transparent and meaningful engagement with stakeholders is essential to creating long-term, sustainable value. We actively engage with employees, clients, investors, suppliers, regulatory bodies, and communities to understand their expectations and integrate them into our business strategy. This year, stakeholder feedback was instrumental in shaping our environmental practices, community programs, and service experience improvements. Our outreach is conducted through structured mechanisms such as surveys and register for community feedback.

FY 2025–26 engagement.

- Employee ESG trainings were conducted thrice through the year, progressing from 2 last year.
- ESG inclusion in Induction Training set this FY - Introducing ESG in new employee induction helped establish sustainability, ethical conduct, and responsible decision-making as core expectations from the beginning of an employee's journey. It enabled employees to understand how their individual roles contribute to the organisation's environmental performance, social responsibility, compliance, and governance commitments
- Established a stakeholder feedback mechanism

These insights informed our roadmap to enhance client transparency, workplace accessibility, and energy efficiency.

**Human Rights (SDGs 5, 8, 9, 10, 16)**

This Principle asserts that businesses must respect and uphold the human rights of all individuals they affect, directly or indirectly. It supports SDG 5 (Gender Equality), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 10 (Reduced Inequalities), and SDG 16 (Peace, Justice and Strong Institutions), all of which address fairness, opportunity, inclusion, and legal protection.

EFC (I) Limited is committed to upholding and promoting human rights across its operations, supply chain, and stakeholder relationships. Our policies are aligned with the principles of equality, dignity, and non-discrimination. In FY 2025–26, we strengthened these commitments by integrating human rights, conducting workplace sensitization sessions. Our approach ensured that all workers permanent, contractual, and third party are treated with fairness and respect.

Highlights of FY 2025-26:

- Strengthened a workplace culture of dignity, equity, inclusion, and respect through organisation-wide policies on equal opportunity, prevention of harassment, and non-discrimination.
- Conducted regular awareness sessions on POSH, diversity and inclusion, workplace ethics, and respectful conduct for employees across functions.
- Maintained accessible grievance-redressal mechanisms, enabling employees to raise concerns confidentially and ensuring timely review and resolution.
- Enhanced gender diversity through inclusive recruitment practices, equal-opportunity hiring, and focused efforts to improve women's representation across roles.
- Provided a safe, healthy, and supportive workplace through health and safety initiatives, employee wellness programmes, and periodic workplace assessments.
- Promoted fair employment practices by ensuring transparent compensation processes, performance evaluation systems, and equal access to learning and development opportunities.
- Supported employee well-being through flexible work practices, mental-health awareness initiatives, leave benefits, and engagement programmes.

No human rights grievances or violations were recorded during the reporting period.

PRINCIPLE 6



Environmental Stewardship (SDGs 6, 7, 8, 9, 10, 11, 12, 13, 14, 15)

This Principle requires businesses to operate in an environmentally responsible manner by reducing pollution, conserving resources, and mitigating climate risks. It supports SDG 6 (Clean Water and Sanitation), SDG 7 (Affordable and Clean Energy), SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 10 (Reduced Inequalities), SDG 11 (Sustainable Cities and Communities), SDG 12 (Responsible Consumption and Production), SDG 13 (Climate Action), SDG 14 (Life Below Water), and SDG 15 (Life on Land)

EFC (I) Limited recognizes that environmental responsibility is fundamental to long-term business resilience. As a real estate services provider operating across 162 locations (including temporary client sides), our environmental impact spans energy use, water consumption, and material management. We are committed to aligning our operations with principles of sustainability, resource efficiency, and regulatory compliance. Our approach emphasizes reduction of our ecological footprint through prudent consumption, effective waste handling, and structured environmental monitoring.

We maintain a policy of continual improvement across our environmental metrics and aim to enhance our performance through progressive tracking and disclosure practices. As part of our sustainability roadmap, we aim to improve transparency around carbon emissions and strengthen governance over natural resource use. While our operations are currently dependent on non-renewable inputs, we are evaluating strategies to introduce greener alternatives and reduce long-term dependency on finite resources. Our disclosures under Principle 6 form the basis of our environmental stewardship commitments.

Key figures from FY 2025-26

- Total electricity consumption (renewable): 24,512.40 MJ which was non-existent last year
- Total electricity consumption (non-renewable): 75355404.62 MJ rose by 41% since last year
- Total fuel consumption (non-renewable): 7965241.524 MJ
- Total water consumed: 4,84, 358 KL
- Water discharged to external sources: 4,84, 358 KL
- Total waste generated: 2017.74 metric tonnes

- Waste recycled: 673.08 metric tonnes
- Waste composted and recovered through other operations: 450.15 metric tonne
- Total waste recycled and recovered: 1123.23 metric tonne; 55% of the total waste generated
- Waste disposed via landfilling: 876.76 metric tonnes
- Construction & demolition waste: Generated at temporary client sites – fell under client responsibility this year
- Scope 1 GHG emissions: 6541.24 tCO₂e per Year
- Scope 2 GHG emissions: 14861.76 tCO₂e per Year
- Total GHG Emissions: 21403.00 tCO₂e per Year

The increase in energy consumption, water consumption and solid waste generation during the reporting year is primarily attributable to the growth in the Company's business operations, as reflected in the increase in turnover. Higher operational activity, including increased occupancy/utilisation of facilities, service delivery and associated administrative activities, resulted in a corresponding increase in resource consumption and waste generation.

The increase reported in energy consumption, fuel consumption, water consumption and solid waste generation during the current financial year is primarily attributable to improvements in the Company's data-collection, consolidation and reporting processes.

During the previous financial year, complete data was not available for certain operational locations, consumption sources and waste streams. Consequently, the prior-year figures may not fully represent the Company's actual resource consumption and waste generation. In the current financial year, the Company has strengthened its data-management systems through improved site-level data capture, centralised consolidation, enhanced supporting documentation and wider coverage of operational facilities.

Accordingly, the increase in the reported figures should not be interpreted solely as an increase in underlying environmental impact or operational consumption. It also reflects improved completeness, accuracy and coverage of data reported under Principle 6 of the BRSR.

The Company continues to monitor its environmental performance through regular tracking of energy, water and waste data and is undertaking initiatives to improve resource efficiency, promote conservation and strengthen waste segregation, recycling and composting practices. The increase in absolute consumption and waste generation should therefore be viewed in the context of expanded operational scale and higher turnover during the year.

PRINCIPLE 7



Public Policy Advocacy (SDGs 16, 17)

Under BRSR Principle 7, achievements should demonstrate that the organisation's policy engagement is transparent, responsible, aligned with public interest, and preferably undertaken through credible industry associations or collective platforms. It encourages companies to advocate for policies that support sustainable development, while remaining non-partisan, transparent, and ethical. It directly supports SDG 16 (Peace, Justice and Strong Institutions) and SDG 17 (Partnerships for the Goals) by fostering civic responsibility and policy collaboration.

EFC (I) Limited engages in policy dialogue and industry advocacy in a manner that is ethical, transparent, and aligned with our sustainability goals. We believe that businesses have a constructive role to play in shaping sectoral policies and promoting sustainable development frameworks. Our advocacy is guided by our internal Code of Conduct, which prohibits political affiliations, lobbying for private gain, or engaging in advocacy that undermines environmental or social well-being. We participate in collective industry platforms to support fair regulation, coworking sector representation, and ESG disclosure simplification for mid-sized enterprises.

In FY 2025–26, our leadership team contributed to discussions on coworking policy standards. While we do not fund political activity or engage in legislative lobbying, we remain open to contributing research-backed suggestions to policymakers. Our approach ensures that advocacy efforts are conducted with a view to public good, sectoral equity, and compliance with applicable laws.

Key statements from FY 2025–26:

EFC (I) Limited does not engage in political funding or corporate lobbying.

- Advocated for policy measures that promote responsible growth, fair competition, environmental stewardship, employee well-being and inclusive economic development.
- Ensured that any and all public-policy representations and regulatory submissions were aligned with organisation's Code of Conduct, ESG commitments, applicable legal and compliance requirements.
- Strengthened governance over external advocacy by establishing an internal review process for significant policy positions, industry-association memberships and stakeholder representations.
- Engaged with government bodies, local authorities and industry platforms on practical implementation challenges, helping advance evidence-based and feasible regulatory solutions.

We intend to encourage collective action on priority sustainability matters—such as efficient resource use, waste management, green buildings, responsible procurement and occupational health and safety—through relevant industry platforms in the next financial year

- No affiliations with trade unions or political action committees.
- Advocacy conducted through recognized platforms; not in individual or partisan capacity.
- All external representations comply with the company's Code of Conduct and ethical standards.

PRINCIPLE 8



Inclusive Growth and Equitable Development (SDGs 1, 4, 8, 10)

This Principle addresses the role of business in reducing inequality, promoting inclusive economic growth, and creating access to opportunities for all. It aligns with SDG 1 (No Poverty), SDG 4 (Quality Education), SDG 8 (Decent Work and Economic Growth), and SDG 10 (Reduced Inequalities).

EFC (I) Limited is committed to promoting inclusive growth and equitable development through responsible business practices and community-focused initiatives. It seeks to create positive social and economic value by supporting local employment, engaging local suppliers where feasible, and implementing need-based programmes for communities around its areas of operation. Our efforts are guided by internal ESG frameworks and community grievance redressal mechanisms to ensure transparency and continuous improvement.

Our organization has actively worked towards tracking and enhancing our impact through measurable inclusion metrics. While turnover-based procurement allocations and impact assessments are still being finalized, we have developed mechanisms for identifying marginalised stakeholders and engaging with them on a need-basis. Going forward, we aim to publish detailed social performance targets and integrate inclusive development KPIs across departments.

Key Disclosures for FY 2025 – 2026:

- Integrated social and environmental considerations into business planning to support inclusive and sustainable economic development by creating community grievance mechanism through multiple channels. Received zero community complaints this year.
- Created local employment opportunities and encouraged engagement of local vendors, service providers, and small businesses across operational locations.
- Input material sourced from MSMEs and small producers rose to 39% (increment of 5% on last year)

- Promoted equitable access to workplace opportunities through inclusive hiring practices and initiatives supporting women and individuals from diverse backgrounds.
- Monitored the outcomes of community investments and CSR initiatives to improve programme effectiveness, transparency, and long-term social impact. The CSR activities and projects involved working on Education for Every Child, Stray Animal rescue & Welfare activity, Community Development & Social impact, Annapurna Seva Program & Gaushala, Food for Life.
- The total number of beneficiaries excluding the animals was 18,168 for this FY 2025 – 2026; wherein a total of INR 1,99,91,142 was spent by the organization on the CSR activities, hence contributing to measurable progress towards SDG targets.

The organisation is committed to creating long-term social and environmental value through CSR initiatives aligned with the United Nations Sustainable Development Goals (SDGs). Its programmes focus on priority areas such as quality education, health and well-being, eradicating hunger, and enhancing community infrastructure.



Customer Value and Responsibility (SDGs 8, 9, 12, 14, 15)

This Principle urges businesses to deliver safe, fair, and innovative products and services while respecting consumer rights and protecting data privacy. It supports SDG 8 (Decent Work and Economic Growth), SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Responsible Consumption and Production), SDG 14 (Life Below Water), and SDG 15 (Life on Land), by encouraging responsible production and consumption and minimizing ecological harm.

EFC (I) Limited is committed to engaging with and providing value to its customers and consumers in a responsible, transparent, and ethical manner. It strives to deliver safe, reliable, and high-quality products and services while ensuring that relevant information on service features, responsible usage, and applicable environmental or social considerations is communicated clearly.

In FY 2025–26, we continued to promote ethical marketing practices and user-centric service design, guided by our internal Policy framework. We strive to empower our clients through accessible grievance mechanisms, timely redressals, and sustainability awareness.

To ensure customer protection, all our service agreements and policy communications are designed in plain language and are made available digitally at the point of contract. While we do not offer products or services impacting consumer health or safety in the traditional sense, we are attentive to the comfort, security, and accessibility of our shared work environments. As part of our ESG roadmap, we aim to enhance digital transparency and develop tools for clients to monitor their own sustainability performance within EFC-managed spaces.

Key disclosures from FY 2025–26

- Strengthened its commitment to responsible consumer engagement by delivering safe, reliable, and transparent products/services.
- Maintained effective channels for customer feedback and grievance redressal, enabling timely resolution of concerns and continuous improvement in service quality.
- Prioritised clear communication, data privacy, and customer satisfaction to create long-term value and build consumer trust via developed consumer feedback mechanisms.
- No consumer complaints recorded related to unfair trade practices, misleading advertisements, or pricing fraud.