

EFORU ENTERTAINMENT LIMITED
(Formerly known as TAVERNIER RESOURCES LIMITED)

Level 4, A-Wing, Dynasty Business Park, Andheri Kurla Road, Andheri East, J.B. Nagar, Mumbai, Maharashtra, India, 400059

(CIN - L59111MH1994PLC193901)

Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended 30.09.2025

(Rs. in lakhs except per share data)


Sr. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
		(Refer Note-5)	(Un-Audited)	(Refer Note-5)	(Un-Audited)	(Un-Audited)	(Audited)
1	Revenue from Operations	70.55	30.89		101.44		25.95
2	Other Income		0.77	4.02	0.77	7.23	267.70
3	Total Income (1 + 2)	70.55	31.66	4.02	102.21	7.23	293.65
4	Expenses						
(a)	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade						
(b)	Employee Benefits Expenses	9.18	8.25	2.30	17.43	4.60	12.18
(c)	Finance Costs	0.03	0.18	0.23	0.21	0.31	0.73
(d)	Depreciation and Amortisation Expenses			0.10		0.19	0.25
(e)	Other Expenses	2.77	7.35	2.30	10.12	8.34	12.85
	Total Expenses (4)	11.98	15.78	4.93	27.76	13.44	26.01
5	Profit/(Loss) from Operations Before Exceptional Items & Tax (3 - 4)	58.57	15.88	(0.91)	74.45	(6.21)	267.64
6	Exceptional Items	0	0		0		0
7	Profit / (Loss) from Ordinary Activities Before Tax (5 - 6)	58.57	15.88	(0.91)	74.45	(6.21)	267.64
8	Tax Expenses						
(a)	Current Tax						1.29
(b)	Deferred Tax						1.29
	Total Tax Expenses (8)						
9	Net Profit/(Loss) for the period (7 - 8)	58.57	15.88	(0.91)	74.45	(6.21)	266.35
10	Other Comprehensive Income						
11	Total Comprehensive Income for the period (9+10)	58.57	15.88	(0.91)	74.45	(6.21)	266.35
12	Paid-Up Equity Share Capital	597.90	597.90	597.90	597.90	597.90	597.90
13	59,79,000 shares of Rs.10/- Each						
	Other Equity excluding revaluation reserve						189.97
	Earnings Per Equity Share (Not Annualised)						
14	(a) Basic	0.98	0.27	(0.02)	1.25	(0.10)	4.45
	(b) Diluted	0.98	0.27	(0.02)	1.25	(0.10)	4.45

NOTES:

- The above Unaudited Standalone Financial of the company for the quarter and half year ended September 30, 2025 have been reviewed by the Audit Committee and there after approved by the Board of Directors of the Company at their Meeting held on 14th November, 2025. The statutory auditors have carried out a limited review of the results for the quarter and half year ended September 30, 2025.
- The Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2025 have been prepared and accordance with the Indian Accounting Standards ("IND AS") as prescribed under section 133 of the companies Act, 2013 and read with the relevant rules issued thereunder and other accounting principle generally excepted in India.
- The figures for the previous period/year have been regrouped /reclassified, wherever necessary.
- The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
- The Company is operating in single segment, so above results are for single segment only.

Date: 14/11/2025
Place: Ahmedabad

For and on behalf of the Board of Directors
EFORU ENTERTAINMENT LIMITED
(Formerly known as Tavernier Resources)


Mokshaben R. Patel
Whole - Time Director
(DIN - 10712712)

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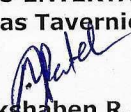
(Rs. in lakhs)

Part-II: Unaudited Statement of assets and liabilities

Sr. No.	Particulars	As at	As at
		30-09-25 (Un-Audited)	31-03-25 (Audited)
A	ASSETS		
1	Non-Current Assets		
	(a) Property, Plant and Equipment		
	(b) Intangible Assets		
	(c) Financial Assets		
	(i) Investments	500.00	
	(ii) Loans	-	116.00
	(d) Deferred tax assets (net)	-	-
	(e) Income Tax Assets (Net)	18.24	22.48
	(f) Other non-current assets	17.26	36.23
	Total-Non Current Assets	535.50	174.71
2	Current assets		
	(a) Inventories		-
	(b) Financial Assets		-
	(i) Cash and cash equivalents	161.92	431.59
	(ii) Trade Receivable	18.54	25.67
	(iii) Other Financial assets		-
	(c) Other current assets	150.00	161.54
	Total-Current Assets	330.46	618.80
	TOTAL-ASSETS	865.96	793.51
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Share capital	597.90	597.90
	(b) Other Equity	264.42	189.97
	Total-Equity	862.32	787.87
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		-
	Total-Non-Current Liabilities		-
3	Current liabilities		
	(a) Financial Liabilities		
	(i) Trade payables	0.37	0.20
	Total outstanding dues of micro & small enterprises		-
	Total outstanding dues of payables other than micro & small enterprises		-
	(ii) Other financial liabilities		-
	(b) Other current liabilities	3.27	5.44
	Total-Current Liabilities	3.64	5.64
	TOTAL-EQUITY AND LIABILITIES	865.96	793.51

Date: 14/11/2025
Place: Ahmedabad

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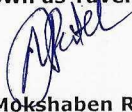
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CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPTEMBER 2025

	(Rs. in lakhs)	
	30.09.2025	31.03.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax / extraordinary items	74.45	267.64
Adjustments for :		
Interest earned on Fixed Deposits	-	(1.58)
Interest received on loan given	-	(13.07)
Doubtful Debt Written off	-	(253.66)
Loss on Sale of Assets	-	0.67
Provision for Taxation	-	-
Depreciation	-	0.25
Preliminary and public issue expenses	-	-
Deffered Tax	-	-
Finance Cost	0.21	0.73
Operating profit before working capital changes	74.66	0.98
Working Capital Changes		
(Increase) / Decrease in Other Current Assets	11.54	(151.64)
(Increase) / Decrease in trade and Other receivables	7.13	(25.67)
(Increase) / Decrease in other Non current assets	23.21	(13.09)
Increase / (Decrease) in other current liabilities	(2.17)	3.52
Increase / (Decrease) in trade payable	0.17	0.11
Increase / (Decrease) in provisions		
Cash generated from operations	114.54	(185.79)
Cash flow before extraordinary items		
Extraordinary items :		
Direct Tax Paid		(0.51)
Income-tax of earlier year		
Net cash of operating activities	114.54	(186.30)
B. CASH FLOW FORM INVESTING ACTIVITIES		
(Increase) / Decrease in fixed assets	116.00	0.48
(Increase) / Decrease in Investments	(500.00)	
Proceeds from repayment of loan	-	594
Interest earned on Fixed Deposits	-	1.58
Interest on loan received	-	13.07
Other Income	-	
Net cash from investing activities	(384.00)	609.13
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Finance Cost Paid	(0.21)	(0.73)
Increase / (Decrease) in Unsecured / Bank borrowings		
Increase / (Decrease) in deferred credits		
Net cash from financing activities	(0.21)	(0.73)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A + B + C)	(269.67)	422.10
Cash and cash equivalents as at beginning of the year	431.59	9.49
Cash and cash equivalents as at the end of the year	161.92	431.59

Date: 14/11/2025
Place: Ahmedabad

For and on behalf of the Board of Directors
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Mokshaben R. Patel
Whole - Time Director
(DIN - 10712712)

H.S.JANI



ASSOCIATES

Hersh Samir Jani

B.com. LL.B. FCA, D.I.S.A (I.C.A.I.)

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS


**TO THE BOARD OF DIRECTORS OF
TAVERNIER RESOURCES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **TAVERNIER RESOURCES LIMITED** ("the Company"), for the quarter & half-year ended September 30, 2025 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"); read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Ahmedabad
Date: 14.11.2025



For **H.S. JANI & ASSOCIATES**,
Chartered Accountants
(Firm's Registration No. 0127515W)


CA. Hersh Samir Jani
Proprietor (Mem No.124104
UDIN: 25124104BMLFKG7300