November 05, 2026

To,
National Stock Exchange of India Limited
Exchange Plaza, Plot No. C-1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai-400051

SYMBOL: EFACTOR
ISIN: INE0KFF01017

Subject: Outcome of Board Meeting held on November 05, 2026 pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir/ Ma'am,

In furtherance of our intimation dated October 30, 2026 and Pursuant to Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 (hereinafter referred to as SEBI (LODR) Regulations, 2015), we would like to inform you that the Board of Directors of the Company at its meeting held today on November 05, 2026, inter alia, has considered and approved Unaudited Standalone and Consolidated Financial Results for the half year ended September 30, 2026 as per the Regulation 33 read with Schedule III of SEBI (LODR) Regulations, 2015 and taken on record the Limited Review Report thereon given by M/s Ellahi Goel & Co., Chartered Accountants, Delhi, Statutory Auditors of the Company, are enclosed herewith.

The meeting commenced at 05:00 P.M. and concluded at 06:20 P.M.

The above information will also be hosted on the website of the Company, i.e., https://www.efactorexp.com/

You are requested to kindly take the same on record.

Thanking you,

For E Factor Experiences Limited

Rahul Chauhan
Digitally signed by Rahul Chauhan
Date: 2026.11.05 21:07:13 +05'30'

Rahul Chauhan
(Company Secretary & Compliance Officer)

Ellahi Goel & Co
Chartered Accountants

Limited Review Report on Unaudited Half year standalone financial Results of E Factor Experiences Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
E factor Experiences Limited

1. We have reviewed the accompanying Statement of unaudited Standalone Financial Results of E Factor Experiences Limited ('the Company") for the half year ended 30th September 2026 being submitted by the Company pursuant to the requirement of Regulation 33 ofc the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations")

2. This statement is the responsibility of the company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financia Reporting" prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

ELLAHI GOEL & CO. CHARTERED ACCOUNTANTS NEW DELHI 05 NOV 2026

101 A Ground Floor, Behind Nafed Building, Ashram Chowk,
Mathura Road, New Delhi 110014
Tele:26348105-06 Fax:42828105 E-Mail: ellahigoel@gmail.com

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ellahi Goel & Co.
Chartered Accountants
FRN: 005147N

ELLAHI GOEL & CO. CHARTERED ACCOUNTANTS NEW DELHI 05 NOV 2026

Mansoor Ellahi-FCA
Partner
(M.No.083750)
UDIN: 26083750BMJMFU3777
Place: Delhi
Date: 05th November, 2026

FACTOR

E-FACTOR EXPERIENCES LTD

Regd.Office : 101 -A, Kundan Kutir ,Hari Nagar,Ashram,New Delhi-110014

Website :www.efactorexp.com

CIN NO .L92199DL2003PLC118285

Amount in Lacs

STATEMENT OF ASSET & LIABILTIES AS ON 30 SEPTEMBER 2026			
S.No	Particulars	As at Sept 30,2026	As at March 31,2026
		Audited	Audited
I	**EQUITY AND LIABILITIES**		
1	**Shareholders' funds**		
	Share Capital	1,313.14	1,313.14
	Reserves and surplus	8,852.39	8,184.36
		10,165.53	**9,497.50**
2	**Non-current liabilities**		
	Long-term borrowings	87.23	104.11
	Deferred tax liabilities (net)		-
	Long term provision	71.31	66.81
		158.54	**170.93**
3	**Current liabilities**		
	Short-term borrowings	1,815.68	2,574.67
	Trade payables		
	- Total outstanding dues of Micro & Small enterprises	657.33	849.36
	- Total outstanding dues of creditor other than Micro & Small enterprises	1,964.42	1,815.89
	Other current liabilities	1,867.91	893.18
	Short-term provisions	161.63	28.52
		6,466.97	**6,161.61**
	Total	**16,791.04**	**15,830.04**
II	**ASSETS**		
1	**Non-current assets**		
	Property, Plant and Equipment and Intangible Assets	1,679.15	1,239.12
	Capital work in Progress		-
	Non-current investments	289.79	189.79
	Deferred tax assets (Net)	28.37	25.88
	Long term loans and advances	1331.08	844.59
	Other non current assets	82.66	52.54
		3,411.05	**2,351.90**
2	**Current assets**		
	Trade receivables	8027.14	10,178.85
	Cash and bank balances	3179.78	1,969.96
	Short-term loans and advances	1579.68	993.83
	Other Current Assets	593.38	335.49
		13,379.98	**13,478.13**

ELLAHI GOEL & CO. CHARTERED ACCOUNTANTS NEW DELHI 05 NOV 2026

Member eema Event & Entertainment Management Association

INTERNATIONAL LIVE EVENTS ASSOCIATION

	Total	16,791.04	15,830.04

The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.

Date 5th Nov 2026

Place: Noida

For E Factor Experiences Limited

Samit Garg

Digitally signed by Samit Garg
Date: 2026.11.05 21:04:50 +05'30'

Samit Garg
Managing Director
DIN:00779016

ELLAHI GOEL & CO. ★ CHARTERED ACCOUNTANTS ★
05 NOV 2026
NEW DELHI

FACTOR

E-FACTOR EXPERIENCES LTD

Regd.Office : 101 -A, Kundan Kutir ,Hari Nagar,Ashram,New Delhi-110014

Website : www.efactorexp.com

CIN NO .L92199DL2003PLC118285

Amount in Lacs

Standalone Financial Results for the Half Year Ended 30 Sept 2026					
S.No	Particulars	Half year ended Sept 30, 2026	Half year ended March 31, 2026	Half year ended September 30, 2025	For the Year ended March 31, 2026
		Unaudited	Audited	Unaudited	Audited
1	**Income**				
	Revenue from operations	7,114.65	12,857.78	5,162.93	18,020.71
	Other Incomes	51.46	117.00	29.75	146.75
	Total Income	**7,166.11**	**12,974.79**	**5,192.68**	**18,167.47**
2	**Expenses:**				
	Employee Benefit Expense	576.56	501.52	432.63	934.15
	Financial Costs	78.40	74.34	57.26	131.60
	Depreciation and Amortization Expense	164.24	88.79	36.49	125.28
	Other Administrative Expenses	5,246.92	10,659.84	3,843.28	14,503.12
	Total expenses	**6,066.12**	**11,324.49**	**4,369.66**	**15,694.15**
3	**Profit before extraordinary items and tax**	1,099.99	1,650.29	823.02	2,473.31
	Extraordinary Items				
	Profit before tax	**1,099.99**	**1,650.29**	**823.02**	**2,473.31**
4	**Tax expense:**				
	Current tax	277.41	420.13	209.23	629.36
	Income tax previous year		2.53		2.53
	Deferred tax Asset/ (Liability)	2.50	-6.23	-0.11	-6.34
5	**Profit/(Loss) for the period after tax**	**825.08**	**1,221.41**	**613.68**	**1,835.09**
6	**Earning per equity share:**				
	Basic EPS on number of shares outstanding at the end of period	6.28	9.28	4.69	13.97
	Basic ESP on weighted average number of shares	6.29	9.33	4.69	14.02

Notes to Standalone financial Statement

DELLAHI GOEL & CO. CHARTERED ACCOUNTANTS
05 NOV 2026
NEW DELHI

Member eema Event & Entertainment Management Association

INTERNATIONAL LIVE EVENTS ASSOCIATION

1 The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of Company at their respective meeting held on 5th Nov 2026

2 These Standalone financial results have been prepared in accordance with the recognition and measurement principles under Accounting standard read with the relevant rules issued thereunder and the other accounting principles generally accepted in India

3 The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.

4 The figures for the half yearly period ended March 31, 2026 are the balancing figures between the audited financial results for the year ended 31st March 26 and published unaudited financial results for six month ended 30 Sept 2025 which were subject to limited review

5 The Company operates in one business segment only

6 There are no investor complain received/ pending as on Sept 30, 2026

Date: 05-Nov-26

Place Noida



For E Factor Experiences Limited

Samit Garg

Digitally signed by Samit Garg
Date: 2026.11.05 21:05:17 +05'30'

Samit Garg

Managing Director

DIN No :00779016

FACTOR

E-FACTOR EXPERIENCES LTD

Regd.Office : 101 -A, Kundan Kutir ,Hari Nagar,Ashram,New Delhi-110014

Website :www.efactorexp.com

CIN NO .L92199DL2003PLC118285

Amount in lacs

CASH FLOW STATEMENT AS AT 30 SEPT 2026			
Particulars		Half Year Ended Sept 30, 2026	Year Ended March 31, 2026
A. Cash flow from Operating Activities:			
Net Profit before tax and extraordinary items		**1099.99**	**2473.31**
Adjustment for :			
	Depreciation & Amortization	164.24	125.28
	Interest Income	(45.26)	(112.06)
	Provision for Gratuity	6.67	12.07
	Liabilities written back during the year	-	(11.74)
	Employee Compensation Expense(ESOP)	-	95.76
	Profit on Sale of Fixed Asset	-	
	IPO expense	-	55.25
	Interest cost	78.40	131.60
Operating Profit before working Capital Changes		**1304.04**	**2769.48**
Adjustment for:			
	(Increase)/Decrease in Trade Receivables	2151.71	937.42
	(Increase)/Decrease in Loans & Advances	(579.64)	(392.86)
	(Increase)/Decrease in Other Assets	(288.02)	(109.12)
	(Decrease)/Increase in Trade Payables	(43.50)	(2352.99)
	(Decrease)/Increase in Other Current & Non current liabilities	817.68	(6.59)
Cash generated from operations		**3362.27**	**845.33**
	Income Tax Paid	144.19	888.24
Cash flow before Extraordinary Item		3218.08	(42.91)
	Extraordinary Item		
Net Cash from Operating Activities		**3218.08**	**-42.91**
B. Cash Flow from Investing Activities			
	Sales/(Purchase)/ of Property, Plants & Equipments including CWIP	(604.27)	(985.97)

DELHI GOEL & CO. CHARTERED ACCOUNTANTS 05 NOV 2026 NEW DELHI

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INTERNATIONAL LIVE EVENTS ASSOCIATION

	Interest Income	45.26	112.06
	(Increase)/Decrease in Capital Advances	(495.00)	(29.96)
	(Investment)/Redemption in Fixed Deposits	(316.06)	(374.17)
	Investment in Shares	(100.00)	
Net cash used in investing activities		**(1470.07)**	**-1278.04**
C. Cash Flow from Financing Activities			
	Proceeds from issue of Equity shares	-	45.47
	Proceeds/(Repayment) from/of long term borrowings (Net)	(16.88)	13.81
	Proceeds/(Repayment) from/of Short term borrowings (Net)	(758.99)	1428.13
	Interest cost	(78.40)	(131.60)
	Dividend paid		(157.06)
Net cash used in financing activities		**(854.27)**	**1198.75**
Net increase in cash and cash equivalent		893.76	(122.21)
Cash and Cash equivalents at the beginning of the year		53.91	176.12
Cash and Cash equivalents at the end of the year		**947.67**	**53.91**
Reconciliation to Cash and Bank Balances as given in note no 15 is as follows:			
Cash and bank balances including non current bank balances, as per note 15		3179.78	1969.96
Less: Term deposits placed with banks		2232.11	1916.05
Cash and cash equivalents at the end of the year		**947.67**	**53.91**

The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.

Date **5th Nov 2026**
Place: **Noida**

For E Factor Experiences Limited

Samit Garg

Digitally signed by Samit Garg
Date: 2026.11.05 21:05:43 +05'30'

Samit Garg
Managing Director
DIN: 00779016

ELLAHI GOEL & CO. ★ CHARTERED ACCOUNTANTS ★ 05 NOV 2026 NEW DELHI

Ellahi Goel & Co
Chartered Accountants

Limited Review Report on Unaudited Half yearly period ended Consolidated Financial Statement of E Factor Experiences Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
E factor Experiences Limited

1. We have reviewed the accompanying Statement of unaudited Consolidated Financial Results of E Factor Experiences Limited ('the Holding Company") its subsidiary & Associate company (together referred to as "the Group") for the half year period ended 30th Sept 2026 (the statement) being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement, which is the responsibility of the Holding's Company's management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to issue a report 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. 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 is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4.The consolidated financial results include the financial results of its subsidiary company M/s E Factor Adventure Tourism Private Limited & its Associate company Untamed Leisure & Hospitality Private limited

ELLAHI GOEL & CO. CHARTERED ACCOUNTANTS
05 NOV 2026
NEW DELHI

101 A Ground Floor, Behind Nafed Building, Ashram Chowk,
Mathura Road, New Delhi 110014
Tele:26348105-06 Fax:42828105 E-Mail: ellahigoel@gmail.com

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of the unaudited financial results prepared in accordance with the applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure requirement) Regulations 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Ellahi Goel & Co.
Chartered Accountants
FRN: 005147N

ELLAHI GOEL & CO. ★ CHARTERED ACCOUNTANTS NEW DELHI 05 NOV 2026

Mansoor Ellahi-FCA
Partner
(M.No.083750)
UDIN:26083750BYLOVE4688
Place: Delhi
Date: 05th November, 2026

FACTOR

E-FACTOR EXPERIENCES LTD

Regd.Office : 101 -A, Kundan Kutir ,Hari Nagar,Ashram,New Delhi-110014

Website :www.efactorexp.com

CIN NO .L92199DL2003PLC118285

Amount in Lacs

CONSOLIDATED STATEMENT OF ASSET & LIABILTIES AS ON 30 SEPT 2026

S.No	Particulars	As on Sept 30,2026	As on March 31,2026
		Unaudited	Audited
I	**EQUITY AND LIABILITIES**		
1	**Shareholders' Funds**		
	Share Capital	1313.14	1,313.14
	Reserves and Surplus	8326.71	7,719.55
		9,639.85	**9,032.69**
2	**Minority Interest**	43.93	81.86
3	**Non-current Liabilities**		
	Long-term borrowings	103.86	131.15
	Deferred tax liabilities (net)		
	Other Long term Liabilities	0.20	0.80
	Long term Provision	99.47	93.15
		203.53	**225.11**
4	**Current Liabilities**		
	Short-term borrowings	2056.05	2,814.32
	Trade payables		
	- Total outstanding dues of Micro & Small enterprises	657.33	849.36
	- Total outstanding dues of creditor other than Micro & Small enterprises	2049.95	*1,924.47*
	Other current liabilities	2106.63	1,094.11
	Short-term provisions	176.07	41.02
		7,046.03	**6,723.29**
	Total	**16,933.35**	**16,062.95**
II	**ASSETS**		
1	**Non-current Assets**		
	Property, Plant and Equipment and Intangible Assets	1990.88	1,551.14
	Capital work in Progress		-

Member eema Event & Entertainment Management Association

BILLAHI GOEL & CO. CHARTERED ACCOUNTANTS NEW DELHI 05 NOV 2026

INTERNATIONAL LIVE EVENTS ASSOCIATION

	Goodwill	61.77	61.77
	Non-current investments	155.29	55.29
	Deferred tax assets (Net)	92.21	56.95
	Long term loans and advances	800.63	310.49
	Other non current Assets	90.74	60.62
		3,191.52	**2,096.26**
2	**Current Assets**		
	Trade receivables	8246.74	10,454.75
	Cash and bank balances	3245.91	2,108.93
	Short-term loans and advances	1654.57	1,066.04
	Other Current Assets	594.62	336.96
		13,741.83	**13,966.69**
	Total	**16,933.35**	**16,062.95**

The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.

Date 5th Nov 2026
Place: Noida

ELLAHI GOEL & CO. CHARTERED ACCOUNTANTS NEW DELHI 05 NOV 2026

For E Factor Experiences Limited

Samit Garg

Digitally signed by Samit Garg
Date: 2026.11.05 21:06:05 +05'30'

Samit Garg
Managing Director
DIN: 00779016

FACTOR

E-FACTOR EXPERIENCES LTD

Regd.Office : 101 -A, Kundan Kutir ,Hari Nagar,Ashram,New Delhi-110014

Website : www.efactorexp.com

CIN NO .L92199DL2003PLC118285

Amount in Lacs

Consolidated Financial Results for the Half Year ended Sept 30, 2026					
S.No	Particulars	Half year ended Sept 30, 2026	Half year ended March 31, 2026	Half year ended Sept 30, 2025	For the year ended March 31, 2026
		Unaudited	Audited	Unaudited	Audited
1	Income				
	Revenue from operations	7,205.61	13,883.86	5,260.19	19,144.05
	Other Incomes	49.70	88.03	29.55	117.58
	Total Income	**7,255.30**	**13,971.89**	**5,289.74**	**19,261.63**
2	**Expenses:**				
	Employee Benefit Expense	676.13	725.78	541.63	1,267.41
	Financial Costs	80.82	83.93	61.03	144.96
	Depreciation and Amortization Expense	191.45	122.27	70.93	193.20
	Other Administrative Expenses	5,338.46	11,062.48	3,944.67	15,007.15
	Total expenses	**6,286.86**	**11,994.46**	**4,618.26**	**16,612.72**
3	**Profit before extraordinary items and tax**	968.45	1,977.43	671.48	2,648.91
	Extraordinary Items				
	Profit before tax	**968.45**	**1,977.43**	**671.48**	**2,648.91**
4	**Tax expense:**				
	Current tax	277.41	420.14	209.23	629.37
	Income tax previous year		2.53		2.53
	Deferred tax Asset/ (Liability)	35.26	-93.34	43.96	-49.38
5	**Profit/(Loss) for the period after tax**	**726.30**	**1,461.43**	**506.21**	**1,967.64**
6	**Earning per equity share:**				
	Basic EPS on number of shares outstanding at the end of period	5.53	11.11	3.87	14.98
	Basic ESP on weighted average number of shares	5.54	11.16	3.87	15.03

Notes to Standalone financial Statement

DELHI GOEL & CO. CHARTERED ACCOUNTANTS 05 NOV 2026 NEW DELHI

Member eema Event & Entertainment Management Association

INTERNATIONAL LIVE EVENTS ASSOCIATION

1 The above results which are published have been reviewed and recommended by the Audit Committee and approved by the Board of Directors of Company at their respective meeting held on 5th nov 2026

2 These Consolidated financial results have been prepared in accordance with the recognition and measurement principles under Accounting standard read with the relevant rules issued thereunder and the other accounting principles generally accepted in India

3 The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.

4 The figures for the half yearly period ended March 31, 2026 are the balancing figures between the audited financial results for the year ended 31st March 26 and published unaudited financial results for six month ended 30 Sept 2025 which were subject to limited review

5 The Company operates in one business segment only

5 There are no investor complain received/ pending as on Sept 30, 2026

For E Factor Experiences Limited

Date: 5th Nov 2026

Place Noida

Samit Garg

Digitally signed by Samit Garg
Date: 2026.11.05 21:06:23 +05'30'

Samit Garg
Managing Director
DIN: 00779016

DELHI GOEL & CO. 05 NOV 2026 NEW DELHI CHARTERED ACCOUNTANTS

E-FACTOR EXPERIENCES LTD
Regd.Office : 101 -A, Kundan Kutir ,Hari Nagar,Ashram,New Delhi-110014
Website :www.efactorexp.com
CIN NO .L92199DL2003PLC118285

Amount in lacs

CONSOLIDATED CASH FLOW STATEMENT FOR HALF YEAR ENDED 30 SEPTEMBER 2026			
Particulars		Half Year ended Sept 30, 2026	Year ended March 31, 2026
A. Cash flow from Operating Activities:			
Net Profit before tax and extraordinary items		**968.45**	**2648.91**
Adjustment for :			
	Depreciation & Amortization	191.45	193.20
	Interest income	(42.73)	(101.34)
	Interest cost	80.82	144.96
	Deferred IPO expenses		55.25
	Provision for Gratuity	11.19	19.69
	Liabilities written back during the year	(0.16)	(11.90)
	Provision for doubtful debts		0.67
	Employee compensation expenses		95.76
	Excess provision on leave encashment written back		0.00
	Profit on the Sale of fixed Asset		(3.34)
Operating Profit before working Capital Changes		**1,209.01**	**3,041.86**
Adjustment for:			
	(Increase)/Decrease in Trade Receivables	2208.01	759.88
	(Increase)/Decrease in Loans & Advances	(589.65)	(458.47)
	(Increase)/Decrease in Other Assets	(287.79)	(117.13)
	(Decrease)/Increase in Trade Payables	(66.39)	(2319.62)
	(Decrease)/Increase in Other Current & Non current liabilities	854.10	3.28
Cash generated from operations		**3327.30**	**909.80**
	Income Tax Paid	140.49	888.24
Cash flow before Extraordinary Item		3,186.81	21.56
	Extraordinary Item		
Net Cash from Operating Activities		3186.81	**21.56**
B. Cash Flow from Investing Activities			
	Sales/(Purchase)/ of Property, Plants & Equipment's including CWIP	(631.18)	(983.44)
	Investment in Equity shares	(100.00)	
	(Increase)/Decrease in Capital Advances	(495.00)	(63.20)
	(Investment)/Redemption in Fixed Deposits	(281.81)	(388.41)

Member eema Event & Entertainment Management Association

PELLAHI GOEL & CO. CHARTERED ACCOUNTANTS NEW DELHI 05 NOV 2026

INTERNATIONAL LIVE EVENTS ASSOCIATION

	Interest received	42.73	101.34
Net cash used in investing activities		**-1465.25**	**-1333.71**
C.	**Cash Flow from Financing Activities**		
	Proceeds from issue of Equity shares		45.47
	Proceeds/(Repayment) from/of long term borrowings (Net)	(27.29)	(6.06)
	Proceeds/(Repayment) from/of Short term borrowings (Net)	(758.27)	1430.09
	Interest cost	(80.82)	(144.96)
	Dividend paid		(157.06)
Net cash used in financing activities		**-866.38**	**1167.48**
Net increase in cash and cash equivalent		855.17	(144.67)
Cash and Cash equivalents at the beginning of the year		136.25	280.91
Cash and Cash equivalents at the end of the year		**991.41**	**136.25**
Reconciliation to Cash and Bank Balances as given in note no 18 is as follows:			
Cash and bank balances including non current bank balances, as per note 18		3245.91	2108.93
Less: Term deposits placed with banks		2254.49	1972.68
Cash and cash equivalents at the end of the year		**991.41**	**136.25**

The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.

Date **5th Nov 2026**

Place: **Noida**

For E Factor Experiences Limited

ELLAHI GOEL & CO. ★ CHARTERED ACCOUNTANTS ★ 05 NOV 2026 NEW DELHI

Samit Garg

Digitally signed by Samit Garg
Date: 2026.11.05 21:06:41 +05'30'

Samit Garg
Managing Director
DIN: 00779016