



April 07, 2026

To,
The Manager - Listing Department
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: Declaration of non-applicability of Corporate Governance provisions as required under Regulation 27(2)(a) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No.: SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024.

Dear Sir(s),

With reference to the captioned subject, this is to inform you that as per the Regulation 15(2)(b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the corporate governance provisions as specified in regulations 17 to 27 and clause (b) to (i) and (t) of sub regulations (2) of regulation 46 and para C, D and E of Schedule V of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 do not apply to E Factor Experiences Limited (the "Company") for the quarter/ year ended March 31, 2026, since the Company has listed its specified securities on the SME Exchange of NSE.

Therefore, the Company is not required to comply with the provisions of Corporate Governance as mentioned herein except Regulation 23 of SEBI (LODR) Regulations, 2015 which deals with Related Party Transactions.

The Certificate on Non-Applicability for Corporate Governance provisions pursuant to SEBI Circular No.: SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024 issued by Practicing Company Secretary is attached herewith for your reference.

We request you to kindly take the above information on your records.

Yours Truly,
For E Factor Experiences Limited

Rahul Chauhan
Company Secretary & Compliance Officer

Encl.: As above



KUMAR GOEL & ASSOCIATES

(Company Secretary firm)

To,
The Manager,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, C/1, G Block, Bandra Kurla Complex,
Bandra (East), Mumbai-400051.

Date : 04.04.2026

SUBJECT: Non-applicability Certificate for Corporate Governance pursuant to Regulation 27(2) as per SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for the quarter/year ended March 31, 2026

This is to certify that in terms of regulation 15(2)(b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations, 2015"), provisions relating to Corporate Governance as specified in regulation 17, 17A, 18, 19, 20, 21, 22, 23, 24, 24A, 25, 26, 26A, 27 and clauses (b) to (i) and (t) of sub-regulation (2) of regulation 46 and para C, D and E of Schedule V of Listing Regulations, 2015 is not applicable to those company who has listed their specified securities on SME exchange.

In relation to this, **E factor Experiences Limited** ("the company") has listed its equity shares on emerge platform of National Stock Exchange Limited ("NSE Emerge") as SME.

Therefore, the company is not required to comply with the provisions of Corporate Governance as mentioned herein except Regulation 23 (LODR) as the company has Related Party Transactions.

Further the said Company undertakes that whenever the above said Exemption Regulations of the said SEBI (LODR), Regulations, 2015 becomes applicable to the company at a later date, the Company will comply with the same within the time specified as per SEBI (LODR) Regulations, 2015.

Kindly take the said information on your records.

Thanking you,

Yours Faithfully,

For Kumar Goel & Associates
(Company Secretaries)

Amit Kumar
04/04/2026
ACS Amit Kumar
M. No. : 50774
COP : 18381
UDIN : A050774H000015409

Place : New Delhi
Dated : April 4, 2026

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