



May 26, 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 May 26, 2026 pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Dear Sir(s),

In furtherance of our intimation dated May 20, 2026 and in terms with Regulation 30, 33 and other applicable provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, this is to inform you that the Board of Directors of E Factor Experiences Limited ('the Company') at its meeting held today, i.e. May 26, 2026, inter alia, has considered and approved the following:

1. Audited Financial Results (Standalone and Consolidated) of the Company for the Half Year and Financial Year ended March 31, 2026 ('Financial Results').

A copy of the Financial Results along with the Audit Reports and declaration pursuant to regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, it is hereby declared that M/s Ellahi Goel & Co., Chartered Accountants, Delhi, Statutory Auditors of the Company, have issued the Audit Reports for the financial year 2025-26 with an unmodified opinion.

2. Recommendation of a final dividend at the rate of 12% i.e. Rs 1.20/- per Equity Share at face value of Rs. 10/- each for the Financial Year 2025-26. The Final Dividend is subject to the approval of the members at the ensuing Annual General Meeting which will be held within stipulated timeline as per the provisions of the Companies Act, 2013.

The record date and dividend payment date will be determined later for the said dividend.

E-FACTOR EXPERIENCES LTD.

Corp. Office : A - 49, Sector - 67, Noida (UP) - 201301; Tel.: +91-120-2484240
Regd. Office : 101 - A, Kundan Kutir, Hari Nagar, Ashram, New Delhi -110 014
Website : www.efactorexpc.com

CIN NO. L92199DL2003PLC118285

The meeting commenced at 12:10 P.M. and concluded at 15:22 P.M.

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

You are requested to kindly take the same on record.

Thanking you,

For E Factor Experiences Limited

Rahul Chauhan
(Company Secretary & Compliance Officer)



ELLAHI GOEL & Co.

Chartered Accountants

Independent Auditor Report on Audited Standalone Financial results of E Factor Experiences Limited for half year and year ended March 31st, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
E Factor Experiences Limited

We have audited the accompanying Standalone Financial results of E Factor Experiences Limited for half year and year ended March 31st 2026, comprising of Balance Sheet, statement of Profit & Loss Account & Cash Flow statement being submitted by Company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015 as amended ("listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results –

- i) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard" and
- ii) Give a true and fair view in conformity with the accounting principles generally accepted in India, of the net profit and other financial information of the Company for half year and year ended March 31st 2026, comprising of Balance Sheet, statement of Profit & Loss Account & Cash Flow statement.

BASIS FOR OPINION

We Conducted our audit in accordance with the standards on auditing SAs specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the Standalone Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Companies Act 2013 and the rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our Opinion is not modified in the respect of this matter.

Management's & Board of Directors responsibility of Financial Statements

101 A Ground Floor, Behind Nafed Building, Ashram Chowk,
Mathura Road, New Delhi 110014

Tel: 26348105-06 Fax: 42828105 E-Mail: office@ellahigoel.com





These standalone Annual financial results have been prepared on the basis of standalone financial statements.

The Company's Management is responsible for the matter stated in section 134 (5) of the Act with respect to preparation of these financial statements that gives true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act and in compliance with Regulation 33 of the Listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of the assets of Company and for preventing and detecting frauds and irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and preparation of the standalone financial statement that give a true fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial statements, management is responsible for assessing Company's ability to continue as going concern, disclosing, as applicable, matter related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations or has no realistic alternative but to do so.

The board of directors are responsible for overseeing the Company's financial reporting process.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE STANDALONE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance but is not guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these Standalone Financial Statements.

As Part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



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- Identify and assess the risks of material misstatement of the Standalone Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimated and related disclosure made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Standalone Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content on the Standalone Financial Statements, including the disclosures, and whether the Standalone Financial Statements represent the underlying transaction and events in a manner that achieves fair presentation.
- Evaluate the appropriateness and reasonableness of disclosure made by Board of Directors in terms of the requirements specified under regulation 33 of the listing regulations.

Materiality is the magnitude of misstatements in the Standalone Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Standalone Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone Financial Statements.





ELLAHI GOEL & Co.

Chartered Accountants

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Standalone Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Matter

The statement includes the results for the half year ended March 31, 2026, being the balancing figure between audited standalone figures in respect of the full financial year and published unaudited figures up to the half year ended 30th September 2025 of the current financial year which were subject to limited review by us.

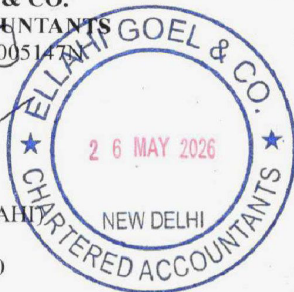
Yours faithfully,

FOR ELLAHI GOEL & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 0051473

(CA. MANSOOR ELLAHI)
Partner
Membership No.: 83750

PLACE: NEW DELHI
DATED: 26.05.2026

UDIN: 26083750KNMJOD3361



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FACTOR

E-FACTOR EXPERIENCES LTD

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

Website : www.efactorex.com

CIN NO .L92199DL2003PLC118285

Amount in Lacs

Standalone Financial Results for the Half Year and Year ended 31st March 26						
S.No	Particulars	Half year ended	Half year ended	Half year ended	For the Year ended	For the Year ended
		March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	12,857.78	5,162.93	14,634.88	18,020.71	16,356.28
	Other Incomes	117.00	29.75	187.23	146.75	224.61
	Total Income	12,974.79	5,192.68	14,822.11	18,167.47	16,590.88
2	Expenses:					
	Employee Benefit Expense	501.52	432.63	475.51	934.15	827.32
	Financial Costs	74.34	57.26	36.08	131.60	45.29
	Depreciation and Amortization Expense	88.79	36.49	32.90	125.28	50.53
	Other Administrative Expenses	10,659.84	3,843.28	11,738.80	14,503.12	12,968.85
	Total expenses	11,324.49	4,369.66	12,283.29	15,694.15	13,891.99
3	Profit before extraordinary items and tax	1,650.29	823.02	2,538.82	2,473.31	2,698.89
	Extraordinary Items					
	Profit before tax	1,650.29	823.02	2,538.82	2,473.31	2,698.89
4	Tax expense:					
	Current tax	420.13	209.23	652.20	629.36	695.04
	Income tax previous year	2.53		1.24	2.53	1.24
	Deferred tax Asset/ (Liability)	-6.23	-0.11	-8.21	-6.34	9.17
5	Profit/(Loss) for the period after tax	1,221.41	613.68	1,879.65	1,835.09	2,014.26
6	Earning per equity share:					
	Basic EPS on number of shares outstanding at the end of period	9.28	4.69	14.36	13.97	15.39
	Basic ESP on weighted average number of shares	9.33	4.69	14.36	14.02	15.39

Notes to Standalone financial Statement

- 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 26th May 2026
- 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
- The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.
- 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
- The Company operates in one business segment only
- There are no investor complain received/ pending as on March 31, 2026

Date: 26-May-26
Place: Noida



For E Factor Experiences Limited

Samit Garg

Managing Director (M: 00779016)



E-FACTOR EXPERIENCES LIMITED

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STATEMENT OF ASSET & LIABILITIES AS ON 31 MARCH 2026			
S.No	Particulars	As at March 31,2026	As at March 31,2025
		Audited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share Capital	1,313.14	1,308.81
	Reserves and surplus	8,184.36	6,314.18
		9,497.50	7,622.99
2	Non-current liabilities		
	Long-term borrowings	104.11	90.30
	Deferred tax liabilities (net)	-	-
	Long term provision	66.81	62.90
		170.93	153.21
3	Current liabilities		
	Short-term borrowings		-
	Trade payables	2,574.67	1,146.54
	- Total outstanding dues of Micro & Small enterprises	849.36	472.81
	- Total outstanding dues of creditor other than Micro & Small enterprises	1,815.89	4,557.17
	Other current liabilities	893.18	899.77
	Short-term provisions	28.52	181.45
		6,161.61	7,257.74
			-
	Total	15,830.04	15,033.94
II	ASSETS		
1	Non-current assets		
	Property, Plant and Equipment and Intangible Assets	1,239.12	378.44
	Capital work in Progress	-	-
	Non-current investments	189.79	189.79
	Deferred tax assets (Net)	25.88	32.21
	Long term loans and advances	844.59	870.52
	Other non current assets	52.54	56.28
		2,351.90	1,527.24
2	Current assets		
	Trade receivables	10,178.85	11,116.27
	Cash and bank balances	1,969.96	1,718.00
	Short-term loans and advances	993.83	449.80
	Other Current Assets	335.49	222.63
		13,478.13	13,506.70
			-
	Total	15,830.04	15,033.94

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

Date 26th May 2026
Place: Noida



For E Factor Experiences Limited

Samit Gang
Managing Director
DIN: 06799016



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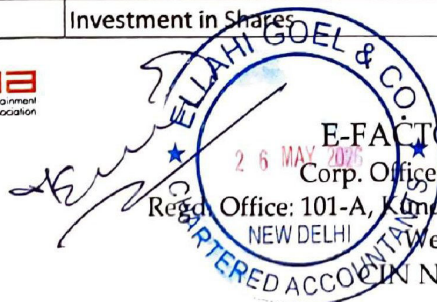
Website : www.efactorex.com

CIN NO .L92199DL2003PLC118285

Amount in lacs

CASH FLOW STATEMENT AS AT 31 MARCH 2026

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
A. Cash flow from Operating Activities:		
Net Profit before tax and extraordinary items	2473.31	2698.89
Adjustment for :		
Depreciation & Amortization	125.28	50.53
Interest Income	-112.06	-114.51
Provision for Gratuity	12.07	26.88
Liabilities written back during the year	-11.74	-1.42
Employee Compensation Expense(ESOP)	95.76	96.18
Profit on Sale of Fixed Asset		-107.47
IPO expense	55.25	55.25
Interest cost	131.60	45.29
Operating Profit before working Capital Changes	2769.48	2,749.60
Adjustment for:		
(Increase)/Decrease in Trade Receivables	937.42	-6210.80
(Increase)/Decrease in Loans & Advances	-392.86	69.58
(Increase)/Decrease in Other Assets	-109.12	67.72
(Decrease)/Increase in Trade Payables	-2352.99	1760.75
(Decrease)/Increase in Other Current & Non current liabilities	-6.59	299.05
Cash generated from operations	845.33	-1,264.09
Income Tax Paid	888.24	603.13
Cash flow before Extraordinary Item	-42.91	-1,867.23
Extraordinary Item		
Net Cash from Operating Activities	-42.91	-1,867.23
B. Cash Flow from Investing Activities		
Sales/(Purchase)/ of Property, Plants & Equipments including CWIP	-985.97	-2.42
Interest Income	112.06	114.51
(Increase)/Decrease in Capital Advances	-29.96	-51.22
(Investment)/Redemption in Fixed Deposits	-374.17	221.08
Investment in Shares		



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NEW DELHI

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Net cash used in investing activities	-1278.04	281.95
C. Cash Flow from Financing Activities		
Proceeds from issue of Equity shares	45.47	
Proceeds/(Repayment) from/of long term borrowings (Net)	13.81	90.30
Proceeds/(Repayment) from/of Short term borrowings (Net)	1428.13	1071.54
Interest cost	-131.60	-45.29
Dividend paid	-157.06	-130.88
Net cash used in financing activities	1198.75	985.67
Net increase in cash and cash equivalent	-122.21	-599.61
Cash and Cash equivalents at the beginning of the year	176.12	775.73
Cash and Cash equivalents at the end of the year	53.91	176.12
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	1969.96	1,718.00
Less: Term deposits placed with banks	1916.05	1,541.88
Cash and cash equivalents at the end of the year	53.91	176.12

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

Date: 26th May 2026
Place: Noida



For E Factor Experiences Limited

Handwritten signature of Samjit Garg in blue ink.

Samjit Garg
Managing Director
DIN-00779016



ELLAHI GOEL & Co.

Chartered Accountants

Auditor Report on Consolidated Annual Financial results of E Factor Experiences Limited for Half year and Year ended March 31st, 2026, pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To
The Board of Directors
E Factor Experiences Limited

We have audited the accompanying statement of Consolidated Annual Financial Results of E Factor Experiences Limited (herein after referred to as Holding Company) and reviewed the audited account of its subsidiary E Factor Adventure Tourism Private Limited and also reviewed the audited account of Associate Company Untamed leisure and Hospitality Private limited (the Holding Company, subsidiary & Associate together referred to the Group") for half year and year ended March 31st 2026, comprising of Consolidate Balance Sheet, statement of Profit & Loss Account & Cash Flow attached herewith being submitted by the Group pursuant to the requirements of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulation 2015 as amended ("listing regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results –

- i) are presented in accordance with the requirements of regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as amended in this regard" and
- ii) give a true and fair view in conformity with the accounting standard & accounting principles generally accepted in India, of the net profit and other financial information of the Group for half year and year ended March 31st, 2026, comprising of Consolidated Balance Sheet, consolidated statement of Profit & Loss Account & Cash Flow statement.

BASIS FOR OPINION

We Conducted our audit of consolidated financial statements in accordance with the standards on auditing SAs specified under section 143 (10) of the Companies Act, 2013. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the Consolidated Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the Consolidated Financial Statements under the provisions of the Companies Act 2013 and the



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rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our Opinion is not modified in the respect of this matter.

Management & Board of Directors responsibility of Financial Statements

These Consolidated Annual financial results have been prepared based on Consolidated financial statements.

The Holding Company's are responsible for the matter stated in section 134 (5) of the Act with respect to preparation of these consolidated financial statements that gives true and fair view of the financial position, financial performance and cash flows of the Group in accordance with the accounting principles generally accepted in India, including the accounting standards specified under section 133 of the Act and in compliance with Regulation 33 of the Listing regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the act for safeguarding of the assets of Company and for preventing and detecting frauds and irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and preparation of the Consolidated financial statement that give a true fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Consolidated annual financial statements, the respective management of the companies included in the group are responsible for assessing the ability of their respective companies to continue as going concern, disclosing, as applicable, matter related to going concern and using the going concern basis of accounting unless the respective management either intends to liquidate the Group or to cease operations or has no realistic alternative but to do so.

The respective management of the Companies included in the group are also responsible for overseeing the financial reporting process of the respective companies.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and



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are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of these Consolidated Financial Statements.

As Part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimated and related disclosure made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidate Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusion is based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content on the Consolidate Financial Statements, including the disclosures, and whether the consolidate Financial Statements represent the underlying transaction and events in a manner that achieves fair presentation.

- Evaluate the appropriateness and reasonableness of disclosure made by Board of Directors in terms of the requirements specified under regulation 33 of the listing regulations.





ELLAHI GOEL & Co.

Chartered Accountants

Materiality is the magnitude of misstatements in the Consolidated Financial Statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Consolidated Financial Statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards. From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the Consolidated Financial Statements of the current period and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

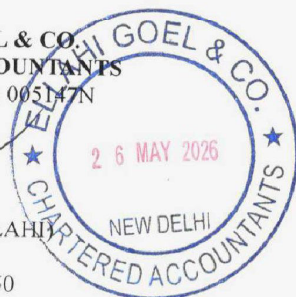
Other Matter

The statement includes the results for the half year ended March 31, 2026, being the balancing figure between audited Consolidated figures in respect of the full financial year and published unaudited figures up to the half year ended 30th September 2025 of the current financial year which were subject to limited review by us.

Yours faithfully,

FOR ELLAHI GOEL & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 005147N

(CA. MANSOOR ELLAHI)
Partner
Membership No.: 83750



PLACE: NEW DELHI
DATED: 26.05.2026
UDIN: 26083750IXZEDG4277



E-FACTOR EXPERIENCES LTD

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Website : www.efactorex.com

CIN NO .L92199DL2003PLC118285

Amount in Lacs

Consolidated Financial Results for the Half Year and Year ended 31st March 26						
S.No	Particulars	Half year ended March 31, 2026	Half year ended September 30, 2025	Half year ended March 31, 2025	For the year ended March 31, 2026	For the year ended March 31, 2025
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	13,883.86	5,260.19	15,341.25	19,144.05	17,155.37
	Other Incomes	88.03	29.55	182.84	117.58	215.09
	Total Income	13,971.89	5,289.74	15,524.09	19,261.63	17,370.46
2	Expenses:					
	Employee Benefit Expense	725.78	541.63	694.93	1,267.41	1,134.32
	Financial Costs	83.93	61.03	39.29	144.96	52.17
	Depreciation and Amortization Expense	122.27	70.93	71.93	193.20	128.47
	Other Administrative Expenses	11,062.48	3,944.67	12,028.59	15,007.15	13,352.29
	Total expenses	11,994.46	4,618.26	12,834.74	16,612.72	14,667.25
3	Profit before extraordinary items and tax	1,977.43	671.48	2,689.35	2,648.91	2,703.21
	Extraordinary Items					
	Profit before tax	1,977.43	671.48	2,689.35	2,648.91	2,703.21
4	Tax expense:					
	Current tax	420.14	209.23	652.20	629.37	695.04
	Income tax previous year	2.53			2.53	1.24
	Deferred tax Asset/ (Liability)	-93.34	43.96	-46.00	-49.38	8.15
5	Profit/(Loss) for the period after tax	1,461.43	506.21	1,991.15	1,967.64	2,017.56
6	Earning per equity share:					
	Basic EPS on number of shares outstanding at the end of period	11.11	3.87	15.23	14.98	15.42
	Basic ESP on weighted average number of shares	11.16	3.87	15.23	15.03	15.42

Notes to Standalone financial Statement

- 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 26th May 2026
- 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
- The figures for the corresponding previous period have been restated/regrouped wherever necessary to make them comparable.
- 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
- There are no investor complain received/ pending as on March 31, 2026

Date: 26th May 2026
Place: Noida



For E Factor Experiences Limited

Samit Garg
Managing Director
DIN - 6077906



E-FACTOR EXPERIENCES LIMITED
Corp. Office: A-49, Sector-67, Noida (UP) - 201301
Regd. Office: 101-A, Kundan Kutir, Hari Nagar, Ashram, New Delhi-110 014
Website : www.efactorex.com
CIN No.: L92199DL2003PLC118285



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CIN NO .L92199DL2003PLC118285

Amount in Lacs

CONSOLIDATED STATEMENT OF ASSET & LIABILITIES AS ON 31 MARCH 2026			
S.No	Particulars	As on March 31,2026	As on March 31,2025
		Audited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	Share Capital	1,313.14	1,308.81
	Reserves and Surplus	7,719.55	5,770.37
		9,032.69	7,079.18
2	Minority Interest	81.86	31.02
3	Non-current Liabilities		
	Long-term borrowings	131.15	137.21
	Deferred tax liabilities (net)		
	Other Long term Liabilities	0.80	1.87
	Long term Provision	93.15	83.23
		225.11	222.31
4	Current Liabilities		-
	Short-term borrowings	2,814.32	1,384.23
	Trade payables		
	- Total outstanding dues of Micro & Small enterprises	849.36	472.82
	- Total outstanding dues of creditor other than Micro & Small enterprises	1,924.47	4,632.54
	Other current liabilities	1,094.11	1,089.76
	Short-term provisions	41.02	190.97
		6,723.29	7,770.33
	Total	16,062.95	15,102.83
II	ASSETS		-
1	Non-current Assets		
	Property, Plant and Equipment and Intangible Assets	1,551.14	757.50
	Capital work in Progress	-	
	Goodwill	61.77	61.77
	Non-current investments	55.29	58.04
	Deferred tax assets (Net)	56.95	106.33
	Long term loans and advances	310.49	254.56
	Other non-current Assets	60.62	
		2,096.26	1,279.60

Member
EEMA
E-FACTOR EXPERIENCES LTD
Management Accountants



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ICAI
INSTITUTE OF
COST ACCOUNTANTS
& FINANCIAL
MANAGERS ASSOCIATION

2	Current Assets		-
	Trade receivables	10,454.75	11,213.96
	Cash and bank balances	2,108.93	1,865.19
	Short-term loans and advances	1,066.04	505.03
	Other Current Assets	336.96	224.00
		13,966.69	13,808.18
	Total	16,062.95	15,102.83

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

Date 26th May 2026
Place: Noida

For E Factor Experiences Limited



[Handwritten Signature]
Samit Garg
Managing Director
DIN: 00779016



FACTOR

E-FACTOR EXPERIENCES LTD

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Amount in lacs

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 2026		
Particulars	Year ended March 31, 2026	Year ended March 31, 2025
A. Cash flow from Operating Activities:		
Net Profit before tax and extraordinary items	2648.91	2703.21
Adjustment for :		
Depreciation & Amortization	193.20	128.47
Interest received	-101.34	-102.45
Interest cost	144.96	52.17
Deferred IPO expenses	55.25	55.25
Provision for Gratuity	19.69	32.86
Liabilities written back during the year	-11.90	-4.40
Provision for doubtful debts	0.67	0.50
Employee compensation expenses	95.76	96.18
Excess provision on leave encashment written back	0.00	-0.77
Profit on the Sale of fixed Asset	-3.34	-107.47
Operating Profit before working Capital Changes	3,041.86	2853.55
Adjustment for:		
(Increase)/Decrease in Trade Receivables	759.88	-6202.33
(Increase)/Decrease in Loans & Advances	-458.47	71.20
(Increase)/Decrease in Other Assets	-117.13	66.74
(Decrease)/Increase in Trade Payables	-2319.62	1805.94
(Decrease)/Increase in Other Current & Non current liabilities	3.28	262.65
Cash generated from operations	909.80	-1142.25
Income Tax Paid	888.24	607.50
Cash flow before Extraordinary Item	21.56	-1749.75
Extraordinary Item		
Net Cash from Operating Activities	21.56	-1749.75
B. Cash Flow from Investing Activities		
Sales/(Purchase)/ of Property, Plants & Equipment's including CWIP	-983.44	-7.82
Investment in Equity shares		
(Increase)/Decrease in Capital Advances	-63.20	-59.48
(Investment)/Redemption in Fixed Deposits	-388.41	213.54
Interest received	101.34	102.45
Net cash used in investing activities	-1333.71	248.69
C. Cash Flow from Financing Activities		
Proceeds from issue of Equity shares	45.47	






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NEW DELHI

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	Proceeds/(Repayment) from/of long term borrowings (Net)	-6.06	72.48
	Proceeds/(Repayment) from/of Short term borrowings (Net)	1430.09	1072.29
	Interest cost	-144.96	-52.17
	Dividend paid	-157.06	-130.87
	Net cash used in financing activities	1167.48	961.73
	Net increase in cash and cash equivalent	-144.67	-539.34
	Cash and Cash equivalents at the beginning of the year	280.91	820.25
	Cash and Cash equivalents at the end of the year	136.25	280.91
	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	2108.93	1865.19
	Less: Term deposits placed with banks	1972.68	1584.28
	Cash and cash equivalents at the end of the year	136.25	280.91

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

Date 26th May 2026
Place: Noida

For E Factor Experiences Limited



Samit Garg
Managing Director
DIN: 00779016



Certification by Managing Director and Chief Financial Officer of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, for the half year and year ended on March 31, 2026.

We, Samit Garg, Managing Director of the Company and Mukesh Agarwal, Chief Financial Officer of E Factor Experiences Limited, do hereby certify that, we have reviewed Audited Standalone & Consolidated Financial Results of the Company for the half year and year ended on March 31, 2026 and to the best of our knowledge and belief:

- (i) The Financial Results do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contained therein misleading.
- (ii) These Results together present a true and fair view of the company's affairs and are in compliance with the existing accounting standards and/or applicable laws/regulations.

For E Factor Experiences Limited
E FACTOR EXPERIENCES LIMITED

Samit Garg
(Managing Director) Director
DIN: 00779016

Date: 26.05.2026
Place: Delhi

For- E Factor Experiences Limited

Mukesh Agarwal
Authorized Signatory
(Chief Financial Officer)