



Ref.: Efactor/Sect/09/11/2024/01

Date: 09/11/2024

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

NSE Symbol: EFACTOR

**Sub.: Outcome of the Board Meeting of E Factor Experiences Limited held today i.e. on Saturday,
November 09th, 2024.**

Dear Sir/Madam,

Pursuant to Regulation 30 read with Schedule III 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 09th, 2024, had inter alia considered and approved Unaudited Standalone and Consolidated Financial Results for the half year ended 30th September 2024 as per the Regulation 33 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 of the Board of Directors commenced at 05:20 p.m. and concluded at 6.40 p.m.

You are requested to take the above information on record.

Thanking You,

Yours faithfully

For E Factor Experiences Limited

**Samit Garg
Managing Director
DIN: 00779016**

Encl: as above



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.efactorexperience.com
CIN NO. L92199DL2003PLC118285



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

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 2024 being submitted by the 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 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 Financial 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.
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.





ELLAHI GOEL & Co.
Chartered Accountants

Yours faithfully,

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


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



PLACE: NEW DELHI

DATED: 09-11-2024

UDIN: 24083750BKGV0V5917



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

STATEMENT OF ASSET & LIABILITIES AS ON 30 SEPTEMBER 2024			
S.No	Particulars	As on 30-09-2024	As on 31-03-2024
		Unaudited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share Capital	1,308.81	1,308.81
	Reserves and surplus	4,283.10	4,279.37
		5,591.91	5,588.18
2	Non-current liabilities		
	Long-term borrowings	54.88	-
	Deferred tax liabilities (net)	-	-
	Long term provision	56.39	47.78
		111.27	47.78
3	Current liabilities		
	Short-term borrowings	445.48	75.00
	Trade payables	1,252.13	3,270.65
	Other current liabilities	701.85	600.72
	Short-term provisions	13.51	79.04
		2,412.97	4,025.41
	Total	8,116.15	9,661.37
II	ASSETS		
1	Non-current assets		
	Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	378.04	319.07
	Non-current investments	189.79	189.79
	Deferred tax assets (Net)	40.43	23.05
	Long term loans and advances	885.12	814.40
	Other non current assets	76.65	51.08
		1,570.02	1,397.37
2	Current assets		
	Trade receivables	3,950.89	4,905.47
	Cash and bank balances	1,756.80	2,538.69
	Short-term loans and advances	525.52	524.28
	Other Current Assets	312.93	295.55
		6,546.13	8,264.00
	Total	8,116.15	9,661.37

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

Date : 09-Nov-24
Place : Noida

For E Factor Experiences Limited

Samit Garg
Managing Director



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Amount in Lacs

Statement of Stand alone unaudited results for the Half year ended 30th Sept 24					
S.No	Particulars	Half year ended			Year ended
		30-09-2024	30-09-2023	31-03-2024	31-03-2024
		Unaudited	Unaudited	Audited	Audited
1	Income				
	Revenue from operations	1,731.40	2,031.31	12,181.51	14,212.82
	Other Incomes	37.38	6.35	70.07	76.42
	Total Income	1,768.78	2,037.66	12,251.58	14,289.24
2	Expenses:				
	Employee Benefit Expense	351.81	244.68	268.92	513.60
	Financial Costs	9.21	37.44	54.93	92.37
	Depreciation and Amortization Expense	17.63	16.74	17.76	34.50
	Other Administrative Expenses	1,230.05	1,532.21	10,107.93	11,640.14
	Total expenses	1,608.71	1,831.07	10,449.54	12,280.61
3	Profit before extraordinary items and tax	160.07	206.59	1,802.04	2,008.63
	Extraordinary Items				
	Profit before tax	160.07	206.59	1,802.04	2,008.63
4	Tax expense:				
	Current tax	42.84	53.63	463.85	517.48
	Income tax previous year		-	-	
	Deferred tax Asset/ (Liability)	17.38	0.64	3.16	3.80
5	Profit/(Loss) for the period after tax	134.61	153.60	1,341.35	1,494.95
6	Earning per equity share:				
	Basic EPS on number of shares outstanding at the end of period	1.03	1.59	10.25	11.42
	Basic ESP on weighted average number of shares	1.03	2.31	11.90	13.26

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 9 Nov 24
- 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, 2024 are the balancing figures between the audited figures in respect of full financial year 2023-24 and unaudited number up to 30 Sept 2023.
- There are no investor complain received/ pending as on September 30, 2024

Date: 09-Nov-24
Place: Noida

For E Factor Experiences Limited

Samit Garg
Managing Director



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CIN NO .L92199DL2003PLC118285

Amount in lacs

Particulars	For the half year ended 30.09.2023	For the year ended 31.03.2024
A. Cash flow from Operating Activities:		
Net Profit before tax and extraordinary items	160.07	2,008.63
Adjustment for:		
Depreciation & Amortization	17.63	34.50
Interest received	-35.06	-76.25
Provision for gratuity	9.95	8.61
Liabilities written back during the year	-0.41	-0.17
Deferred IPO expense	0.00	-220.99
Finance cost	9.21	92.37
Operating Profit before working Capital Changes	161.40	1,846.70
Adjustment for:		
(Increase)/Decrease in Trade Receivables	954.59	-1,561.65
(Increase)/Decrease in Loans & Advances	-20.73	-262.61
(Increase)/Decrease in Other Assets	-42.95	-201.66
(Decrease)/Increase in Trade Payables	-2018.10	349.73
(Decrease)/Increase in Other Current & Non current liabilities	101.13	153.40
Cash generated from operations	-864.67	323.91
Income Tax Paid	109.72	447.05
Cash flow before Extraordinary item	-974.39	-123.14
Extraordinary item		
Net Cash from Operating Activities	-974.39	-123.14
B. Cash Flow from Investing Activities		
Sales/(Purchase)/ of Property, Plants & Equipments including CWIP	-76.60	-12.42
Interest Income	35.06	76.25
(Increase)/Decrease in Capital Advances	-51.22	-13.48
(Investment)/Redemption in Fixed Deposits	40.40	-1,581.38
Investment in Shares		-19.50
Net cash used in investing activities	-52.37	-1,550.53
C. Cash Flow from Financing Activities		
Proceeds from issue of Equity shares		2,592.00
Proceeds/(Repayment) from/of long term borrowings (Net)	54.88	-325.07
Proceeds/(Repayment) from/of Short term borrowings (Net)	370.48	-189.19
Interest Paid	-9.21	-92.37
Dividend paid	-130.88	0.00
Net cash used in financing activities	285.27	1,985.37
Net increase in cash and cash equivalent	-741.49	311.70
Cash and Cash equivalents at the beginning	775.72	464.02
Cash and Cash equivalents at the end	34.22	775.72

Date: 09-Nov-24
Place: Noida

For E Factor Experiences Limited

Somit Garg
Managing Director

Member
EEMA
Event & Entertainment
Management Association



ILEA
INTERNATIONAL
LIVE EVENTS ASSOCIATION

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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 of
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 September 2024 (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 Untammed Leisure & Hospitality Private limited.
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





ELLAHI GOEL & Co.

Chartered Accountants

including the manner in which it is to be disclosed, or that it contains any material misstatement.

Yours faithfully,

FOR ELLAHI GOEL & CO.
CHARTERED ACCOUNTANTS
Firm Registration No.: 003147N

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



PLACE: NEW DELHI
DATED: 09-11-2024
UDIN: 24083750BKGVOW9796



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

CONSOLIDATED STATEMENT OF ASSET & LIABILITIES AS ON 30 SEPTEMBER 2024			
S.No	Particulars	As on 30-09-2024	As on 31-03-2024
		Unaudited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share Capital	1,308.81	1,308.81
	Reserves and surplus	3,655.60	3,730.57
		4,964.41	5,039.38
2	Minority interest		29.82
3	Non-current liabilities		
	Long-term borrowings	111.16	64.72
	Deferred tax liabilities (net)		-
	Other Long term Liabilities	1.47	1.07
	Long term provision	76.65	66.63
		189.28	132.41
4	Current liabilities		
	Short-term borrowings	682.10	311.94
	Trade payables	1,305.07	3,303.81
	Other current liabilities	893.44	826.92
	Short-term provisions	19.38	84.67
		2,899.99	4,527.34
	Total	8,053.67	9,728.95
II	ASSETS		
1	Non-current assets		
	Property, Plant and Equipment and Intangible Assets		
	Tangible Asset	791.71	770.68
	Intangible Asset		-
	Capital work in progress		
	Goodwill	61.77	61.77
	Non-current investments	55.94	54.99
	Deferred tax assets (Net)	152.35	98.18
	Long term loans and advances	229.01	177.72
	Other non current assets	70.32	51.24
		1,361.10	1,214.58
2	Current assets		
	Trade receivables	4,013.52	5,011.13
	Cash and bank balances	1,764.95	2,618.06
	Short-term loans and advances	601.00	589.22
	Other Current Assets	313.10	295.94
		6,692.57	8,514.36
	Total	8,053.67	9,728.95

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

Date: 9th Nov 24
Place: Noida

For E Factor Experiences Limited

Samit Garg
Managing Director



E-FACTOR EXPERIENCES LTD.

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CIN NO L92199DL2003PLC118285

Amount in Lacs

Statement of Consolidated unaudited results for the Half year ended 30th Sept 24					
S.No	Particulars	Half year ended			Year ended
		30-Sep-24	30-Sep-23	31-Mar-24	31-Mar-24
		Unaudited	Unaudited	Audited	Audited
1	Income				
	Revenue from operations	1814.12	2124.80	12730.94	14855.74
	Other Incomes	32.25	7.08	61.24	68.32
	Total Income	1846.37	2131.88	12792.18	14924.06
2	Expenses:				
	Employee Benefit Expense	439.39	313.39	475.48	788.87
	Financial Costs	12.88	42.03	64.83	106.86
	Depreciation and Amortization Expense	56.54	44.18	61.03	105.21
	Other Administrative Expenses	1323.70	1623.83	10225.78	11849.61
	Total expenses	1832.51	2023.43	10827.13	12850.56
3	Profit before extraordinary items and tax	13.86	108.45	1965.05	2073.50
	Extraordinary Items				
	Profit before tax	13.86	108.45	1965.05	2073.50
4	Tax expense:				
	Current tax	42.84	53.63	463.85	517.48
	Income tax previous year				
	Deferred tax Asset/ (Liability)	54.15	18.24	-38.12	-19.88
5	Profit/(Loss) for the period after tax	25.17	73.06	1463.08	1536.14
6	Earning per equity share:				
	Basic EPS on number of shares outstanding at the end of period	0.19	0.76	11.18	11.74
	Basic ESP on weighted average number of shares	0.19	1.10	12.98	13.63

Notes to Consolidated 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 9th Nov 2024
- 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, 2024 are the balancing figures between the audited figures in respect of full financial year 2023-24 and unaudited number up to 30 Sept 2023
- There are no investor complain received/ pending as on September 30, 2024

Date: 09-Nov-24
Place: Noida

For E Factor Experiences Limited

Samit Barga
Managing Director



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CIN NO .L92199DL2003PLC118285
CONSOLIDATED CASH FLOW STATEMENT

Amount in lacs		
Particulars	For the half year ended 30.09.2024	For the year ended 31.03.2024
A. Cash flow from Operating Activities:		
Net Profit before tax and extraordinary items	13.86	2073.50
Adjustment for :		
Depreciation & Amortization	56.54	105.21
Provision for Gratuity	-28.91	8.61
Interest earned	12.43	-67.21
Liabilities written back during the year	-0.59	-1.11
Deferred IPO expense		-220.99
Interest expense	12.88	106.86
Operating Profit before working Capital Changes	66.21	2004.87
Adjustment for:		
Decrease (Increase)Trade Receivables	997.61	-1625.62
Decrease (Increase) in Loans & Advances	-11.05	-256.21
Decrease (Increase) in Other Assets	-36.23	-201.59
Increase (Decrease) in Trade Payables	-1998.15	333.85
Increase (Decrease) in Other Current Liabilities, non current liabilities	66.08	215.32
Cash generated from operations	-915.53	470.62
Income Tax Paid	110.50	457.66
Cash flow before Extraordinary Item	-1026.03	12.96
Extraordinary Item		
Net Cash from Operating Activities	-1026.03	12.96
B. Cash Flow from Investing Activities		
Sales/(Purchase)/ of Property, Plants & Equipments including CWIP	-77.57	-156.92
Interest earned	28.91	67.21
(Increase)/Decrease in Capital Advances	-51.22	6.90
Redemption/(Investment) in Fixed Deposits	71.52	-1549.16
Investment in Shares		-19.50
Net cash used in investing activities	-28.36	-1651.47
C. Cash Flow from Financing Activities		
Proceeds from Capital		2592.00
Proceeds/(Repayment) from/of long term borrowings (Net)	46.44	-261.57
Proceeds/(Repayment) from/of Short term borrowings (Net)	370.15	-274.51
Interest Paid	-12.88	-106.86
Dividend paid	-130.90	
Net cash used in financing activities	272.82	1949.06
Net increase in cash and cash equivalent	-781.58	310.54
Cash and Cash equivalents at the beginning	820.24	509.70
Cash and Cash equivalents at the end	38.67	820.24

Date: 9 Nov 2024
Place: Noida

For E Factor Experiences Limited

Samit Gang
Managing Director



Member
eema
Event & Entertainment
Management Association

NLEA
INTERNATIONAL
LIVE EVENTS ASSOCIATION

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