



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, 2025, 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, 2025, 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 2025, 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.



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Management's & Board of Directors responsibility of Financial Statements

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:

- 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 a 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





ELLAHI GOEL & Co.

Chartered Accountants

in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Standalone 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 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, 2025 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 2024 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: DELHI

DATE: 26/5/25

UDIN: 25083750B MNRMW7776



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 25						
S.No	Particulars	Half year ended March 31, 2025	Half year ended September 30, 2024	Half year ended March 31, 2024	For the Year ended March 31, 2025	For the Year ended March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	14,634.88	1,731.40	12,181.51	16,366.28	14,212.82
	Other Incomes	187.23	37.38	70.07	224.61	76.42
	Total Income	14,822.10	1,768.78	12,251.58	16,590.88	14,289.24
2	Expenses:					
	Cost of Services rendered	11,409.61	1,100.78	9,896.06	12,510.39	11,315.72
	Employee Benefit Expense	475.51	351.81	268.92	827.32	513.60
	Financial Costs	36.08	9.21	54.93	45.29	92.37
	Depreciation and Amortization Expense	32.90	17.63	17.76	50.53	34.50
	Other Administrative Expenses	329.19	129.28	211.86	458.47	324.41
	Total expenses	12,283.28	1,608.71	10,449.54	13,891.99	12,280.61
3	Profit before extraordinary items and tax	2,538.82	160.07	1,802.04	2,698.89	2,008.63
	Extraordinary Items					
	Profit before tax	2,538.82	160.07	1,802.04	2,698.89	2,008.63
4	Tax expense:					
	Current tax	652.20	42.84	463.85	695.04	517.48
	Income tax previous year	1.24		-	1.24	
	Deferred tax Asset/ (Liability)	-8.21	17.38	3.16	9.17	3.80
5	Profit/(Loss) for the period after tax	1,879.65	134.61	1,341.35	2,014.26	1,494.95
6	Earning per equity share:					
	Basic EPS on number of shares outstanding at the end of period	14.36	1.03	10.25	15.39	11.42
	Basic ESP on weighted average number of shares	14.36	1.03	11.90	15.39	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 26th May 2025
- 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, 2025 are the balancing figures between the audited financial results for the year ended 31st March 25 and published unaudited financial results for six month ended 30 Sept 2024 which were subject to limited review
- The Company operates in one Segment i.e Event Management services
- There are no investor complain received/ pending as on March 31, 2025

Date: 26-May-25
Place: Noida



For E Factor Experiences Limited

Samit Garg
Managing Director



E-FACTOR EXPERIENCES LIMITED

Corp. Office: A-49, Sector-67, Noida (UP) - 201301

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Amount in Lacs

STATEMENT OF ASSET & LIABILITIES AS AT 31 MARCH 2025			
S.No	Particulars	As at March 31,2025	As at March 31,2024
		Audited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' funds		
	Share Capital	1,308.81	1,308.81
	Reserves and surplus	6,314.18	4,279.37
		7,622.99	5,588.18
2	Non-current liabilities		
	Long-term borrowings	90.30	-
	Deferred tax liabilities (net)	-	-
	Long term provision	62.90	40.71
		153.21	40.71
3	Current liabilities		
	Short-term borrowings	1,146.54	75.00
	Trade payables	5,029.98	3,270.65
	Other current liabilities	899.77	600.72
	Short-term provisions	181.45	86.11
		7,257.74	4,032.49
			-
	Total	15,033.94	9,661.37
II	ASSETS		
1	Non-current assets		
	Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	378.44	319.07
	Capital work in Progress	-	-
	Non-current investments	189.79	189.79
	Deferred tax assets (Net)	32.21	23.05
	Long term loans and advances	870.52	814.40
	Other non current assets	56.28	51.08
		1,527.24	1,397.37
2	Current assets		
	Trade receivables	11,116.27	4,905.47
	Cash and bank balances	1,718.00	2,538.69
	Short-term loans and advances	449.80	524.28
	Other Current Assets	222.63	295.55
		13,506.70	8,264.00
			-
	Total	15,033.94	9,661.37

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

Date: 26th May 2025
Place: Noida

For E Factor Experiences Limited

Samit Garg
Managing Director



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CASH FLOW STATEMENT AS AT 31 MARCH 2025		
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
A. Cash flow from Operating Activities:		
Net Profit before tax and extraordinary items	2698.89	2,008.63
Adjustment for :		
Depreciation & Amortization	50.53	34.50
Interest received	-114.51	-76.25
Provision for Gratuity	26.88	8.61
Liabilities written back during the year	-1.42	-0.17
Employee Compensation Expense(ESOP)	96.18	0.00
Profit on Sale of Fixed Asset	-107.47	
IPO expense	55.25	-220.99
Interest cost	45.29	92.37
Operating Profit before working Capital Changes	2749.60	1,846.70
Adjustment for:		
(Increase)/Decrease in Trade Receivables	-6210.80	-1,561.65
(Increase)/Decrease in Loans & Advances	69.58	-262.61
(Increase)/Decrease in Other Assets	67.72	-201.66
(Decrease)/Increase in Trade Payables	1760.75	349.73
(Decrease)/Increase in Other Current & Non current liabilities	299.05	153.40
Cash generated from operations	-1264.09	323.91
Income Tax Paid	603.13	447.05
Cash flow before Extraordinary Item	-1867.23	-123.14
Extraordinary Item		
Net Cash from Operating Activities	-1867.23	-123.14
B. Cash Flow from Investing Activities		
Sales/(Purchase)/ of Property, Plants & Equipments including CWIP	-2.42	-12.42
Interest received	114.51	76.25
(Increase)/Decrease in Capital Advances	-51.22	-13.48
(Investment)/Redemption in Fixed Deposits	221.08	-1,581.38
Investment in Shares	0.00	-19.50
Net cash used in investing activities	281.95	-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)	90.30	-325.07
Proceeds/(Repayment) from/of Short term borrowings (Net)	1071.54	-189.19
Interest cost	-45.29	-92.37
Dividend paid	-130.88	0.00

Member
EEMA
 Event & Entertainment
 Management Association

ILEA
 INTERNATIONAL
 LIVE EVENTS ASSOCIATION

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Net cash used in financing activities	985.67	1,985.37
Net increase in cash and cash equivalent	-599.61	311.71
Cash and Cash equivalents at the beginning of the year	775.73	464.02
Cash and Cash equivalents at the end of the year	176.12	775.73
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	1718.00	2,538.69
Less: Term deposits placed with banks	1541.88	1,762.96
Cash and cash equivalents at the end of the year	176.12	775.73

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

Date: 26th May 2025
Place: Noida

For E Factor Experiences Limited



Samit Garg
Managing Director



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, 2025, 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 Untammed leisure Hospitality Private limited (the Holding Company, subsidiary & Associate together referred to the Group") for half year and year ended March 31st, 2025, 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 2025, 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's & Board of Directors responsibility of Financial Statements

These Consolidated Annual financial results have been prepared on the basis of 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



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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 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.

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.





ELLAHI GOEL & Co.

Chartered Accountants

Other Matter

The statement includes the results for the half year ended March 31, 2025 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 2024 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: DELHI

DATED: 20/5/25

UDIN:

25083750 BMNR MX 9149



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Website :www.efactorex.com

CIN NO .L92199DL2003PLC118285

Amount in Lacs

CONSOLIDATED STATEMENT OF ASSET & LIABILITIES AS AT 31 MARCH 2025			
S.No	Particulars	As at March 31,2025	As at March 31,2024
		Audited	Audited
I	EQUITY AND LIABILITIES		
1	Shareholders' Funds		
	Share Capital	1,308.81	1,308.81
	Reserves and Surplus	5,770.37	3,733.97
		7,079.18	5,042.78
2	Minority Interest	31.02	29.82
3	Non-current Liabilities		
	Long-term borrowings	137.21	64.72
	Deferred tax liabilities (net)		1.07
	Other Long term Liabilities	1.87	
	Long term Provision	83.23	66.63
		222.30	132.41
4	Current Liabilities		
	Short-term borrowings	1,384.24	311.94
	Trade payables	5,105.35	3,303.81
	Other current liabilities	1,089.76	826.92
	Short-term provisions	190.97	84.67
		7,770.32	4,527.34
	Total	15,102.83	9,732.34
II	ASSETS		
1	Non-current Assets		
	Property, Plant and Equipment and Intangible Assets		
	Property, Plant and Equipment	757.50	770.68
	Capital work in Progress	-	
	Goodwill	61.77	61.77
	Non-current investments	58.04	58.39
	Deferred tax assets (Net)	106.33	98.18
	Long term loans and advances	249.81	177.72
	Other non current Assets	56.45	51.24
		1,289.90	1,217.98
2	Current Assets		
	Trade receivables	11,213.96	5,011.13
	Cash and bank balances	1,865.19	2,618.06
	Short-term loans and advances	509.79	589.22
	Other Current Assets	224.00	295.95
		13,812.93	8,514.36
	Total	15,102.83	9,732.34

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

Date: 26th May 2025
Place: Noida



For E Factor Experiences Limited

Samit Garg
Managing Director



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Amount in Lacs

Consolidated Financial Results for the Half Year and Year ended 31st March 25						
S.No	Particulars	Half year ended March 31, 2025	Half year ended September 30, 2024	Half year ended March 31, 2024	For the year ended March 31, 2025	For the year ended March 31, 2024
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	Revenue from operations	15,341.25	1,814.12	12,730.94	17,155.37	14,855.74
	Other Incomes	182.84	32.25	61.24	215.09	68.32
	Total Income	15,524.09	1,846.37	12,792.18	17,370.46	14,924.06
2	Expenses:					
	Cost of Services rendered	11,536.25	1,127.20	9,857.82	12,663.45	11,307.72
	Employee Benefit Expense	694.93	439.39	475.48	1,134.32	788.87
	Financial Costs	39.29	12.88	64.83	52.17	106.86
	Depreciation and Amortization Expense	71.93	56.54	61.03	128.47	105.21
	Other Administrative Expenses	492.34	196.50	367.96	688.84	541.89
	Total expenses	12,834.74	1,832.51	10,827.13	14,667.25	12,850.56
3	Profit before extraordinary items and tax	2,689.35	13.86	1,965.05	2,703.21	2,073.50
	Extraordinary Items					
	Profit before tax	2,689.35	13.86	1,965.05	2,703.21	2,073.50
4	Tax expense:					
	Current tax	652.20	42.84	463.85	695.04	517.48
	Income tax previous year	1.24		-	1.24	
	Deferred tax Asset/ (Liability)	-46.00	54.15	-38.12	8.15	-19.88
	Profit/(Loss) for the period after tax	1,992.39	25.17	1,463.08	2,017.56	1,536.14
6	Earning per equity share:					
	Basic EPS on number of shares outstanding at the end of period	15.22	0.19	11.18	15.42	11.74
	Basic ESP on weighted average number of shares	15.22	0.19	12.98	15.42	13.63

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 2025
- 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, 2025 are the balancing figures between the audited financial results for the year ended 31st March 25 and published unaudited financial results for six month ended 30 Sept 2024 which were subject to limited review
- There are no investor complain received/ pending as on March 31, 2025

Date: 26-May-25
Place: Noida

For E Factor Experiences Limited

Samit Garg
Managing Director

Member
EEMA
Event & Entertainment
Management Association



E-FACTOR EXPERIENCES LIMITED

Regd. 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

ILEA
INTERNATIONAL
LIVE EVENTS ASSOCIATION



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 CASH FLOW STATEMENT AS AT 31 MARCH 2025		
Particulars	Year ended March 31, 2025	Year ended March 31, 2024
A. Cash flow from Operating Activities:		
Net Profit before tax and extraordinary items	2703.21	2073.50
Adjustment for :		
Depreciation & Amortization	128.47	105.21
Interest received	-102.45	-67.21
Deferred IPO expenses	55.25	-220.99
Provision for Gratuity	32.86	8.61
Liabilities written back during the year	-4.40	-1.11
Provision for doubtful debts	0.50	-
Employee compensation expenses	96.18	-
Excess provision on leave encashment written back	-0.77	-
Profit on the Sale of fixed Assets	-107.47	-
Interest cost	52.17	106.86
Operating Profit before working Capital Changes	2,853.55	2,004.87
Adjustment for:		
(Increase)/Decrease in Trade Receivables	-6202.33	-1625.62
(Increase)/Decrease in Loans & Advances	71.20	-256.21
(Increase)/Decrease in Other Assets	66.74	-201.59
(Decrease)/Increase in Trade Payables	1805.94	333.85
(Decrease)/Increase in Other Current & Non current liabilities	262.65	215.32
Cash generated from operations	-1142.25	470.61
Income Tax Paid	607.50	457.66
Cash flow before Extraordinary Item	-1749.75	12.95
Extraordinary Item	-1749.75	12.95
Net Cash from Operating Activities	-1749.75	12.95
B. Cash Flow from Investing Activities		
Sales/(Purchase)/ of Property, Plants & Equipment's including CWIP	-7.82	-156.92
Investment in Equity shares		-19.50
(Increase)/Decrease in Capital Advances	-59.48	6.90
(Investment)/Redemption in Fixed Deposits	213.54	-1,549.16
Interest received	102.45	67.21
Net cash used in investing activities	248.68	-1,651.47
C. Cash Flow from Financing Activities		
Proceeds from issue of Equity shares	0.00	2,592.00
Proceeds/(Repayment) from/of long term borrowings (Net)	72.48	-261.57

Member
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Event & Entertainment
Management Association

ILEA
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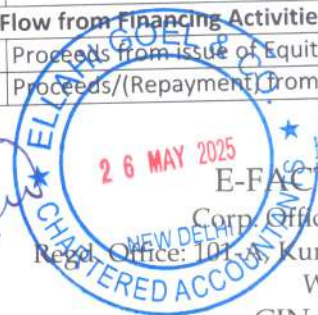
E-FACTOR EXPERIENCES LIMITED

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	Proceeds/(Repayment) from/of Short term borrowings (Net)	1072.29	-274.51
	Finance cost	-52.17	-106.86
	Dividend paid	-130.88	0.00
	Net cash used in financing activities	961.72	1,949.06
	Net increase in cash and cash equivalent	-539.34	310.54
	Cash and Cash equivalents at the beginning of the year	820.25	509.70
	Cash and Cash equivalents at the end of the year	280.91	820.25
	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 15	1865.19	2,618.06
	Less: Term deposits placed with banks	1584.28	1,797.81
	Cash and cash equivalents at the end of the year	280.91	820.25

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

Date: 26th May 2025
Place: Noida



For E Factor Experiences Limited

Samit Garg
Managing Director



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

SYMBOL: EFACTOR

Sub: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Declaration with respect to unmodified opinion in the Report of Statutory Auditors on Audited Financial Results (Standalone and Consolidated) for the Financial Year ended March 31, 2025.

Dear Sir/ Madam,

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Ellahi Goel & Co., Chartered Accountants, have issued Audit Reports with unmodified opinion on Audited Financial Results of the Company (Standalone & Consolidated) for the Financial Year ended March 31, 2025.

Kindly take this declaration on your records.

Thanking you,

For E-Factor Experiences Limited



Mukesh Agarwal
Chief Financial Officer

Date: May 26, 2025

Place: Noida

E-FACTOR EXPERIENCES LTD.

Corp. Office : A - 49, Sector - 67, Noida (UP) - 201301; Tel.: +91-120-2484240
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