EFORU
ENTERTAINMENT LIMITED
Formerly known as Tavernier Resources Limited

[CIN: L59111GJ1994PLC170267]
Registered Office: A 37, Capital Commercial Centre, Near Sanyas Ashram, Opp. Townhall, Ashram Road, Ahmedabad – 380009, Gujarat, India.

Date: 06-11-2026

To,
The Manager,
Listing Department,
BSE Limited,
P. J, Towers, Dalal Street
Mumbai- 400 001.

Sub: Outcome of the Board Meeting held on 06th November 2026.
Scrip Code-: 531190

Dear Sir/Madam,

With reference to the captioned subject matter, we would like to inform you that the Board of Directors of the company at its meeting held today i.e., 06th November, 2026 at the Registered Office of the Company situated at A 37, Capital Commercial Centre, Near Sanyas Ashram, Opp Townhall, Ashram Road, Ahmedabad, Gujarat, India, 380009, inter-alia, considered and approved the following:

1. Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2026; and

2. Statutory Auditors' Limited Review Report on Unaudited Financial Results of the Company for the quarter and half year ended on September 30, 2026.

The Meeting of the board of directors of the company commenced at 04:00 p.m. and concluded at 04:30 p.m.

We hereby request you to take the above information on your record.

Thanks & Regards,

For, EFORU ENTERTAINMENT LIMITED
(Formerly known as Tavernier Resources Limited)

_____
Mokshaben Ravjibhai Patel
Whole-Time Director
DIN: 10712712

EFORU ENTERTAINMENT LIMITED

(Formerly known as TAVERNIER RESOURCES LIMITED)

A 37, Capital Commercial Centre, Near Sanyas Ashram, Opp Townhall, Ashram Road, Ashram Road P.O, Ahmedabad, Gujarat, India, 380009
(CIN - L59111GJ1994PLC170267)

Part-I: Statement of Financial Results for the Quarter and Half-Year Ended on September 30, 2026

(Rs. in lakhs except per share data)

Sr. No.	Particulars	Quarter Ended			Six Month Ended		Year Ended
		30/09/2026 (Refer Note-5)	30/06/2026 (Un-Audited)	30/09/2025 (Refer Note-5)	30/09/2026 (Un-Audited)	30/09/2025 (Un-Audited)	31/03/2026 (Audited)
1	Revenue from Operations	-	30.23	70.55	-	101.44	132.92
2	Other Income	62.22	1.97	-	94.43	0.77	35.63
3	**Total Income (1 + 2)**	**62.22**	**32.21**	**70.55**	**94.43**	**102.21**	**168.55**
4	**Expenses**						
(a)	Changes in Inventories of Finished Goods, Work-In-Progress and Stock-In-Trade	-					
(b)	Employee Benefits Expenses	11.66	10.44	9.18	22.10	17.43	36.38
(c)	Finance Costs	0.68	0.04	0.03	7.96	0.21	0.22
(d)	Depreciation and Amortisation Expenses	0.08	0.08	-	0.15	-	0.04
(e)	Other Expenses	5.35	11.24	2.77	9.35	10.12	45.03
	Total Expenses (4)	**17.77**	**21.80**	**11.98**	**39.56**	**27.76**	**81.67**
5	**Profit/(Loss) from Operations Before Exceptional Items & Tax (3 - 4)**	**44.45**	**10.41**	**58.57**	**54.86**	**74.45**	**86.88**
6	Exceptional Items	0	0	-	0.00	-	0.00
7	**Profit / (Loss) from Ordinary Activities Before Tax (5 - 6)**	**44.45**	**10.41**	**58.57**	**54.86**	**74.45**	**86.88**
8	Tax Expenses						
	(a) Current Tax	3.65			3.65		
	(b) Deferred Tax						0.04
	Total Tax Expenses (8)						0.04
9	**Net Profit/(Loss) for the period (7 - 8)**	**40.80**	**10.41**	**58.57**	**51.21**	**74.45**	**86.84**
10	Other Comprehensive Income						
11	**Total Comprehensive Income for the period (9+10)**	**40.80**	**10.41**	**58.57**	**51.21**	**74.45**	**86.84**
12	Paid-Up Equity Share Capital 75,27,500 shares of Rs.10/- Each	752.75	597.90	597.90	752.75	597.90	597.90
13	Other Equity excluding revaluation reserve						
14	**Earnings Per Equity Share (Not Annualised)**						
	(a) Basic	0.54	0.17	0.98	0.68	1.25	1.45
	(b) Diluted	0.54	0.17	0.98	0.68	1.25	1.45

(See accompanying notes to the financial results)

NOTES:

1. The above Unaudited Standalone Financial of the company for the quarter and half year ended September 30, 2026 have been reviewed by the Audit Committee and there after approved by the Board of Directors of the Company at their Meeting held on 06th November,2026. The statutory auditors have carried out a limited review of the results for the quarter and half year ended September 30, 2026.

2. The Unaudited Standalone Financial Results of the Company for the quarter and half year ended September 30, 2026 have been prepared and accordance with the Indian Accounting Standards (" IND AS") as prescribed under section 133 of the companies Act , 2013 and read with the relavant rules issued thereunder and other accounting principle generally excepted in India.

3. The figures for the previous period/year have been regrouped /reclassified , wherever necessary. The figures for the quarter ended September 30, 2026 and September 30, 2025 are balancing figures between the unaudited figures in respect of the respective half year and the unaudited published year to date figures upto first quarter ended June 30, 2026 and June 30, 2025 respectively, which were subject to limited review.

4. The Disclosure is as per Regulation 33 of SEBI (Listing Obligations & Discloser Requirements) Regulations, 2015.
5. The Company is operating in single segment, so above results are for single segment only.
6. There are no contingent liabilites which are anticipate by the management as for the period.
7. In view of uncertainity about sufficient future taxable income against which this Deferred Tax Asset/Liabilities can be realized, the same has not been
8. The company has produced two movie during the Quarter. " Chatni" and "Chor no 1". The Company has obtained sensor certificate for release of the said movies in quarter 2 and hence has written off the marketing cost in Profit and Loss acount and Production cost is shown as Intangible Asset. There is no certainity about the Revenue of the movie. The Revenue of the movie will be recognised in next quarter based on actual revenue geneartion in the theatres and accordingly the Intabngible aseets will be amortised for the period.

Date: 06/11/2026
Place: Ahmedabad

For and on behalf of the Board of Directors
EFORU ENTERTAINMENT LIMITED
(Formerly known as Tavernier Resources Limited)

Mokshaben R. Patel
Whole - Time Director
(DIN - 1071

EFORU ENTERTAINMENT LIMITED
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(CIN - L59111GJ1994PLC170267)

Part-II: Unaudited Statement of assets and liabilities (Rs. in lakhs)

Sr. No.	Particulars	As at 30-09-26 (Un-Audited)	As at 31-03-26 (Audited)
A	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	471.30	1.51
	(b) Intangible Assets		
	(c) Financial Assets		
	(i) Investments	534.35	155.33
	(ii) Loans	226.00	267.53
	(d) Deferred tax assets (net)	(0.04)	(0.04)
	(e) Income Tax Assets (Net)	136.46	
	(f) Other non-current assets		
	Total-Non Current Assets	**1,368.07**	**424.33**
2	**Current assets**		
	(a) Inventories		-
	(b) Financial Assets		-
	(i) Cash and cash equivalents	458.63	315.85
	(ii) Trade Receviable	149.00	150.00
	(iii) Other Financial assets	6.14	-
	(c) Other current assets	411.82	41.27
	Total-Current Assets	**1,025.59**	**507.12**
	TOTAL-ASSETS	**2,393.66**	**931.45**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Share capital	752.75	597.90
	(b) Reserves & Surplus	1,582.29	276.80
	Total-Equity	**2,335.04**	**874.70**
2	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings		-
	Total-Non-Current Liabilities		**-**
3	**Current liabilities**		
	(a) Financial Liabilities		-
	(i) Trade payables	49.50	44.39
	Total outstanding dues of micro & small enterprises		-
	Total outstanding dues of payables other than micro & small enterprises		-
	(ii) Other financial liabilities		4.18
	(b) Other current liabilities	9.12	8.19
	Total-Current Liabilities	**58.62**	**56.75**
	TOTAL-EQUITY AND LIABILITIES	**2,393.66**	**931.45**

(See accompanying notes to the financial results)

Date: 06/11/2026
Place: Ahmedabad

For and on behalf of the Board of Directors
EFORU ENTERTAINMENT LIMITED
(Formerly known as Tavernier Resources Limited)

EFORU ENTERTAINMENT LIMITED

Mokshaben Ravjibhai Patel
Whole - Time Director
(DIN - 10712712)

EFORU ENTERTAINMENT LIMITED
(CIN - L59111GJ1994PLC170267)
(Formerly known as TAVERNIER RESOURCES LIMITED)

CASH FLOW STATEMENT FOR THE PERIOD ENDED ON 30TH SEPT 2026 (in Lacs)

	30.09.2026 Rs.	
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax / extraordinary items	**54.86**	
Adjustments for :		
Provision for Taxation	-	
Depreciation	0.15	
Preliminary and public issue expenses	-	
Deffered Tax		
Finance Cost	7.96	
Operating profit before working capital changes	**62.98**	
Working Capital Changes		
(Increase) / Decrease in Other Current Assets	(370.55)	
(Increase) / Decrease in trade and Other receivables	(5.14)	
(Increase) / Decrease in Short term Loans & Advances		
(Increase) / Decrease in other Non current assets	(136.46)	
Increase /(Decrease) in other current liabilities	(3.25)	
Increase/ (Decrease) in trade payable	5.11	
Increase /(Decrease) in provisions		
Cash generated from operations	**(447.32)**	
Cash flow before extraordinary items		
Extraordinary items :		
Income-tax of earlier year	(3.65)	
Net cash of operating activities	**(450.97)**	
B. CASH FLOW FORM INVESTING ACTIVITIES		
(Increase) / Decrease in fixed assets	(469.94)	
(Increase) / Decrease in Investments	(379.02)	
(Increase) / Decrease in Loan	41.53	
Other Income		
Net cash from investing activities	(807.43)	
C. CASH FLOW FROM FINANCIAL ACTIVITIES		
Increase in Share Capital and Securities Premium	1,409.14	
Finance Cost Paid	(7.96)	
Increase / (Decrease) in Unsecured / Bank borrowings		
Increase / (Decrease) in deferred credits		
Net cash from financing activities	**1,401.18**	
NET INCREASE IN CASH AND CASH EQUIVALENTS (A + B + C)	142.78	
Cash and cash equivalents as at 01/04/2026	315.85	
Cash and cash equivalents as at 30/09/2026	458.64	

Date: 06/11/2026
Place: Ahmedabad

For and on behalf of the Board of Directors
EFORU ENTERTAINMENT LIMITED
(Formerly known as Tavernier Resources Limited)

EFORU ENTERTAINMENT LIMITED

Mokshaben Ravjibhai Patel
Whole - Time Director
(DIN - 10712712)

H.S.JANI & ASSOCIATES
Hersh Samir Jani
B.com, LL.B, FCA, D.I.S.A (I.C.A.I.)

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
EFORU ENTERTAINMENT LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **EFORU ENTERTAINMENT LIMITED** ("the Company"), for the quarter & half-year ended September 30, 2026 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations"); read with SEBI Circular No. CIR/CFD/FAC/62/2016 dated 5th July, 2016.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion 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 (ICAI). 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 of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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4. Based on our review conducted as stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. The company has produced two movie during the Quarter. " Chatni" and "Chor no 1". The Company has obtained sensor certificate for release of the said movies in quarter 2 and hence has shown the Marketing and Production cost as Intangible Asset in the balance sheet as per AS 26. There is no certainty about the Revenue of the movie. The Revenue of the movie will be recognised in next quarter based on actual revenue generation in the theatres and accordingly the Intangible asset will be amortised for the period.

For H. S. JANI & ASSOCIATES,
Chartered Accountants
(Firm's Registration No. 127515W)

Place: Ahmedabad
Date: 06/11/2026



Hersh Jani
Proprietor
(Membership No. 124104)
UDIN: 26124104EJPQUY3593