

Date: 14<sup>th</sup> November, 2024

**Listing Compliance Department**  
**National Stock Exchange of India Limited**  
Exchange Plaza, 5th Floor Plot No. C/1,  
G Block Bandra Kurla Complex,  
Bandra (East), Mumbai – 400 051

**Ref: Wise Travel India Limited /ISIN: INE623Y01011/ Symbol: WTICAB**

**Subject: Outcome of Board meeting held on 14<sup>th</sup> November, 2024 Pursuant to Regulation 30 and Regulation 33 of SEBI LODR Regulations 2015.**

Dear Sir/ Madam,

Pursuant to Regulations 30 and Regulation 33 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held on **Thursday, 14<sup>th</sup> November, 2024** at **4:00 P.M.** at the registered office of the Company approved the following agenda Items.

1. The Un-Audited Standalone & Consolidated Financial Results for the half year ended on 30<sup>th</sup> September, 2024 as per Regulation 33 of SEBI (LODR), 2015.
2. Limited Review Reports with unmodified opinion on Un-Audited standalone and Consolidated Financial Results for the half year ended on 30<sup>th</sup> September, 2024.

The meeting of Board of Directors commenced today at 4:00 P.M. (IST) and concluded at 4.45 P.M. (IST). We request you to take the above information on record.

Thanking you,

**For WISE TRAVEL INDIA LIMITED**

**Shivani Rastogi**  
**Company Secretary & Compliance Officer**

**Encl.** as above

**Wise Travel India Limited**

(Formerly known as Wise Travel India Private Limited)

**CIN L63090DL2009PLC189594**

D-21, Corporate Park, 3rd Floor,

Near Dwarka Sector-8 Metro Station,

Sector-21, Dwarka, New Delhi-110077

**Tel :** +91 11 45434543

**Email :** info@wticabs.com

**Website :** www.wticabs.com

**Independent Auditor's Limited Review Report on unaudited Standalone Financial results of WISE TRAVEL INDIA LIMITED (formerly Known as Wise Travel India Private Limited), for the Half year ended September 30, 2024, pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To

The Board of Directors of

**WISE TRAVEL INDIA LIMITED (formerly Known as Wise Travel India Private Limited)**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **WISE TRAVEL INDIA LIMITED** (formerly Known as Wise Travel India Private limited)(the 'Company') for the half year ended September 30, 2024 together with notes thereon ('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 Regulation")
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard 25, (AS 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, read with Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company on November 14, 2024. Our responsibility is to issue a conclusion on the financial results based on our review.
3. We conducted our review 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, specified under Section 143(10) of the Companies Act, 2013. 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, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material mismanagement.

For Raj Gupta & Co.

Chartered Accountants

Firm Registration No.: 000203N

Ms. Geetanjali Nagpal

Partner

Membership No. 532274

UDIN: 24532274 BK H&N 3559

Place: New Delhi

Date: 14 November 2024



WISE TRAVEL INDIA LIMITED (Formally known as Wise Travel India Private Limited)  
 Regd. & Corporate Office: D-21, Corporate Park, 3rd Floor, Near Sector -8, Metro Station  
 Sector-21, Dwarka, New Delhi - 110077  
 CIN - L63090DL2009PLC189594  
 (All amounts in Indian lakhs Rupees otherwise stated)  
**STANDALONE BALANCE SHEET AS AT 30th SEPTEMBER 2024**

PARTICULARS	Note	As at 30th September 2024	As at 31st March 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders Funds</b>			
a.) Share Capital	3	2381.18	2381.18
b.) Reserve and Surplus	4	13750.26	12577.37
		<b>16131.45</b>	<b>14958.55</b>
<b>2. Non Current Liabilities</b>			
a.) Long Term Borrowings	5	3000.34	1149.49
b.) Other Long Term Liabilities	6	342.14	280.37
c.) Long Term Provisions	7	290.07	260.50
		<b>3632.55</b>	<b>1690.36</b>
<b>3. Current Liabilities</b>			
a.) Short Term Borrowings	8	1878.94	1578.52
b.) Trade Payables	9		
- Total outstanding dues to micro enterprises and small enterprises		17.75	.00
- Total outstanding dues to creditors other than micro enterprises and small enterprises		6130.81	5307.32
c.) Other Current Liabilities	10	670.39	638.04
d.) Short Term Provisions	11	10.83	29.57
		<b>8708.72</b>	<b>7553.46</b>
<b>TOTAL</b>		<b>28472.71</b>	<b>24202.37</b>
<b>II. ASSETS</b>			
<b>1. Non Current Assets</b>			
a.) Property, Plant & Equipment	12		
i.) Tangible Assets		4041.53	2022.98
ii.) Intangible Assets		2.84	.32
b.) Non-Current Investments	13	1392.45	71.72
c.) Long Term Loans & Advances	14	1556.12	492.75
d.) Non - Current Assets	15	2066.38	2079.02
e.) Deferred Tax Assets	16	89.87	167.24
		<b>9149.19</b>	<b>4834.04</b>
<b>2. Current Assets</b>			
a.) Trade Receivables	17	10887.19	8567.02
b.) Cash and Other Bank Balances	18	7492.61	10291.55
c.) Short Term Loans and Advances	19	783.05	366.64
d.) Other Current Assets	20	160.66	143.12
		<b>19323.52</b>	<b>19368.33</b>
<b>TOTAL</b>		<b>28472.71</b>	<b>24202.37</b>



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STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

PARTICULARS	For the half Year Ended 30th Sep 2024	For the half Year Ended 31st March 2024	For the half Year Ended 30th Sep 2023	For the year ended 31st March 2024
	Unaudited	Unaudited	Unaudited	Audited
<b>INCOME</b>				
<b>I. REVENUE FROM OPERATIONS</b>	24061.95	22002.09	18988.50	40990.59
<b>II. OTHER INCOME</b>	204.63	327.26	35.20	362.46
<b>III. TOTAL INCOME (I+II)</b>	<b>24266.59</b>	<b>22329.35</b>	<b>19023.70</b>	<b>41353.05</b>
<b>IV. EXPENSES</b>				
Operating Expenses	19604.77	17459.72	14638.04	32097.76
Employees Benefit Expenses	1588.83	1399.29	1305.44	2704.73
Finance Costs	221.30	187.97	178.53	366.50
Depreciation and Amortization Expenses	578.50	596.76	534.25	1131.02
Other Expenses	874.42	959.30	878.74	1838.04
<b>TOTAL EXPENSES (IV)</b>	<b>22867.82</b>	<b>20603.03</b>	<b>17535.02</b>	<b>38138.05</b>
<b>V. PROFIT/(LOSS) BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)</b>	<b>1398.77</b>	<b>1726.32</b>	<b>1488.68</b>	<b>3215.00</b>
<b>VI. EXCEPTIONAL ITEMS</b>		.00	.00	.00
<b>VII. PROFIT/(LOSS) BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)</b>	<b>1398.77</b>	<b>1726.32</b>	<b>1488.68</b>	<b>3215.00</b>
<b>VIII. EXTRAORDINARY ITEMS</b>		.00	.00	.00
<b>IX. PROFIT BEFORE TAX (VII-VIII)</b>	<b>1398.77</b>	<b>1726.32</b>	<b>1488.68</b>	<b>3215.00</b>
<b>X. TAX EXPENSES</b>				
1. Current Tax	299.42	475.01	376.04	851.05
2. Deferred Tax	77.37	-28.12	-25.96	-54.07
<b>TOTAL TAX EXPENSES</b>	<b>376.79</b>	<b>446.89</b>	<b>350.08</b>	<b>796.97</b>
<b>XI. PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)</b>	<b>1021.98</b>	<b>1279.43</b>	<b>1138.60</b>	<b>2418.03</b>
<b>XII. PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS</b>		.00	.00	.00
<b>XIII. TAX EXPENSE OF DISCONTINUING OPERATIONS</b>		.00	.00	.00
<b>XIV. PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>
<b>XV. PROFIT/(LOSS) FOR THE PERIOD (XI+XIV)</b>	<b>1021.98</b>	<b>1279.43</b>	<b>1138.60</b>	<b>2418.03</b>
<b>EARNINGS PER EQUITY SHARE</b> (Face Value of Rs. 10/- each)				
Basic Earnings Per Share	4.29	7.33	6.55	13.31
Diluted Earnings Per Share	4.29	7.33	6.55	13.31



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(All amounts in Indian lakhs Rupees otherwise stated)

STANDALONE CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

PARTICULARS		For the half year ended 30th September 2024	For the year ended 31st March 2024
<b>Cash Flow From Operating Activities</b>			
Profit from Operations		1398.77	3215.00
<b>Adjustment from non cash income and expenses, which is not fall in this head</b>			
Depreciation		578.50	1131.02
Loss on sale of Fixed Assets		.00	4.15
Profit on sale of Fixed Assets		-9.60	-275.68
Government subsidy		-1.50	-6.31
Interest Income on FDR		-124.17	-63.66
Interest expenses		148.65	243.11
Provision for doubtful advances		.00	22.66
Provision for bad debts		.00	38.96
Exchange Fluctuation		.00	13.21
<b>Change in working capital:</b>			
Trade Receivables		-2320.17	-2687.76
Short Term Loans & Advances		-347.92	87.57
Long Term Loans & Advances		.00	.00
Other Current & non current Assets		-17.54	-143.83
Long Term Provision		29.57	112.08
Other Current & Non Current Liabilities		33.10	301.83
Trade Payable		841.24	1026.98
Short Term Provisions		-18.74	-38.80
<b>Cash Generation From Operations</b>		<b>190.19</b>	<b>2980.54</b>
Income Tax paid		367.91	944.61
<b>Net Cash Flow From/(Used in) Operating Activities</b>	(A)	<b>-177.73</b>	<b>2035.93</b>
Investment in MF		-1155.08	.00
Investment in Gratuity Fund		-15.00	.00
Investment in Shares of Subsidiary Company		-165.65	-70.47
Refund of Investment in Subsidiary Company		.00	65.65
Purchase of Property, Plant and Equipment		-2614.29	-1722.95
Sale of Property, Plant and Equipment		24.33	929.50
Fixed Deposit Created		-2591.30	-10076.71
Fixed Deposit Matured		7111.08	1016.32
Interest Income on FDR		124.17	63.66
Loan given to wholly owned subsidiary		-990.14	-467.00
Loan taken from wholly owned subsidiary		63.98	
Capital advances given and adjustments (net)		-73.22	1258.05
Security deposit given/recovered (net)		-71.68	-606.19
Security deposit received/refunded (net)		62.52	14.20
<b>Net Cash Flow From/(Used in) Investing Activities</b>	(B)	<b>-290.28</b>	<b>-9595.94</b>
Dividend Income		.00	.00
Proceeds from Issuance of Share Capital (Interest after net of issue expenses)		150.92	8488.10
Proceeds from Share Application Money		.00	.00
Long term borrowings taken and repaid		1786.86	-405.47
Short term borrowings taken		300.41	492.40
Interest expenses		-148.65	-243.11
<b>Net Cash Flow From/(Used in) Financial Activities</b>	(C)	<b>2089.54</b>	<b>8331.93</b>
<b>Net increase/(decrease) in Cash and Cash Equivalents</b>	(A+B+C)	<b>1621.53</b>	<b>771.92</b>
Cash and Cash Equivalents at the beginning of the year		1600.58	828.66
Cash and Cash Equivalents at the end of the year		<b>3222.11</b>	<b>1600.58</b>



## Notes to the Unaudited Standalone Financial Results for the Half Year Ended on September 30, 2024

1. The above Unaudited Standalone Financial Results for the half year ended September 30, 2024, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on November 14, 2024. These results have been subject to a limited review by the Statutory Auditors.
2. These financial results have been prepared in compliance with the Accounting Standards (AS) as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting pronouncements generally accepted in India, to the extent applicable.
3. As per the MCA notification dated February 16, 2015, companies whose shares are listed on the SME Exchange, as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.
4. The company operates in only one segment, namely "Rent-A-Cab." Therefore, no segment reporting is applicable.
5. The figures for the half year ended March 31, 2024, are the balancing figures between audited figures in respect of the full financial year and the unaudited figures up to September 30, 2024, of the current financial year.
6. **Details of IPO Proceeds Utilization (as of September 30, 2024):** The proceeds from the IPO amount to Rs. 9,468 Lakhs. The object, proposed utilization, and amount utilized as of September 30, 2024, are as follows:

Sr No	Particulars	Total Amount allocated	Total Amount Utilised
1	To Meet Working Capital Requirement	7,300.00	4,274.20
2	General Corporate Expenses	800.00	NIL
3	To Meet the Issue Expenses	1,368.27	988.69

### Notes:

- Pursuant to the provisions of Section 52(2)(c) of the Companies Act, 2013, the entire expenses incurred for issuing shares through the IPO have been netted off from the Securities Premium Account.
- Interest earned amounting to Rs. 159.44 Lakhs on unutilized idle IPO proceeds kept in bank fixed deposits during the half yearly ended September 30, 2024, has been reduced from the total amount utilized out of IPO proceeds.



7. The previous year's figures have been regrouped, recast, and rearranged wherever necessary to make them comparable to the current period's classification.

**For and On behalf of Board of Director of  
Wise Travel India Limited**

**(Vivek Laroia)  
Managing Director  
DIN - 02534740**

Place: New Delhi

Date: 14<sup>th</sup> November 2024



**Independent Auditor's Limited Review Report on unaudited Consolidated Financial results of WISE TRAVEL INDIA LIMITED (formerly Known as Wise Travel India Private Limited), for the Half year ended September 30, 2024 pursuant to Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended**

To

The Board of Directors of

**WISE TRAVEL INDIA LIMITED (formerly Known as Wise Travel India Private Limited)**

1. We have reviewed the accompanying statement of unaudited Consolidated financial results of **WISE TRAVEL INDIA LIMITED** (formerly Known as Wise Travel India Private limited) (the "the Parent") and its subsidiaries ( the Parent and its subsidiaries together referred to as ("the Group"), for the half year ended September 30, 2024 together with notes thereon ("The Statement") being submitted by the Parent . pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulation")
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. 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. A review of interim financial information consists of making inquiries, primarily of persons 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 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. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 30th September, 2024)
WTI Fleet Providers Private Limited	Subsidiary	India	99.99%
PT WTI Trading and Mining Ventures	Subsidiary	Indonesia	99%
WTI Rent A Car L.L.C	Subsidiary	Dubai	100%

5. Based on our review conducted as above, 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 applicable Accounting Standards (AS) specified under Section 133 of the Companies Act, 2013, as amended read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material mismanagement.





6. We did not review the interim financial statements / financial information / financial results of Subsidiaries i.e. " WTI Fleet Providers Private Limited ", "PT WTI Trading and Mining Ventures ", "WTI Rent A Car L.L.C." ("Subsidiary") included in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs Nil, Rs Nil & 332.07 Lakh, and total net profit/(loss) after tax of (Rs. 0.1 Lakhs), Rs Nil & Rs 8.18 Lakhs for the half year ended September 30, 2024, respectively, as considered in the consolidated unaudited financial results, whose interim financial statements / financial information / financial results have not been reviewed by us. These interim financial statements / financial information / financial results have been provided by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiary is based solely on the reports of the Management and the procedures performed by us as stated in above.
7. Our conclusion on the statement is not modified in respect of the above matters.

For **Raj Gupta & Co.**  
Chartered Accountants  
Firm Registration No.: 000203N



**Ms. Geetanjali Nagpal**  
Partner

Membership No. 532274

UDIN: 24532274BKHBCM1515

Place: New Delhi

Date: 14 November 2024



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(All amounts in Indian Rupees otherwise stated)

CONSOLIDATED BALANCE SHEET AS AT 30th SEPTEMBER 2024

PARTICULARS	Note	As at 30th September 2024	As at 31st March 2024
<b>I. EQUITY AND LIABILITIES</b>			
<b>1. Shareholders Funds</b>			
a.) Share Capital	3	2381.18	2381.18
b.) Reserve and Surplus	4	13675.30	12489.94
c.) Minority Interest		.68	.00
		<b>16057.17</b>	<b>14871.12</b>
<b>2. Non Current Liabilities</b>			
a.) Long Term Borrowings	5	2936.86	1149.49
b.) Other Long Term Liabilities	6	376.80	288.31
c.) Long Term Provisions	7	301.47	260.50
		<b>3615.12</b>	<b>1698.30</b>
<b>3. Current Liabilities</b>			
a.) Short Term Borrowings	8	2424.92	1578.52
b.) Trade Payables	9		
- Total outstanding dues to micro enterprises and small enterprises		17.75	.00
- Total outstanding dues to creditors other than micro enterprises and small enterprises		6804.31	5442.77
c.) Other Current Liabilities	10	685.17	645.05
d.) Short Term Provisions	11	10.83	29.57
		<b>9942.99</b>	<b>7695.91</b>
		<b>29615.28</b>	<b>24265.33</b>
<b>TOTAL</b>			
<b>II. ASSETS</b>			
<b>1. Non Current Assets</b>			
a.) Property, Plant & Equipment	12		
i.) Tangible Assets		5319.97	2286.53
ii.) Intangible Assets		2.84	.32
b.) Non-Current Investments	13	1156.33	1.25
c.) Long Term Loans & Advances	14	112.19	38.97
d.) Non - Current Assets	15	2743.23	2073.35
e.) Deferred Tax Assets	16	105.38	167.24
		<b>9439.94</b>	<b>4567.66</b>
<b>2. Current Assets</b>			
a.) Trade Receivables	17	10964.25	8569.63
b.) Cash and Other Bank Balances	18	8219.18	10425.05
c.) Short Term Loans and Advances	19	895.06	573.17
d.) Other Current Assets	20	96.85	129.81
		<b>20175.34</b>	<b>19697.67</b>
		<b>29615.28</b>	<b>24265.33</b>
<b>TOTAL</b>			



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CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE HALF YEAR ENDED 30th SEPTEMBER 2024

PARTICULARS	For the half Year Ended	For the half Year Ended	For the half Year Ended	For the year ended
	30th Sep 2024	31st March 2024	30th Sep 2023	31st March 2024
	Unaudited	Unaudited	Unaudited	Audited
<b>INCOME</b>				
<b>I. REVENUE FROM OPERATIONS</b>	24364.14	22071.00	18988.50	41059.50
<b>II. OTHER INCOME</b>	234.52	319.42	29.74	349.15
<b>III. TOTAL INCOME (I+II)</b>	<b>24598.66</b>	<b>22390.42</b>	<b>19018.23</b>	<b>41408.65</b>
<b>IV. EXPENSES</b>				
Operating Expenses	19714.46	17510.46	14638.04	32148.50
Employees Benefit Expenses	1661.63	1429.26	1305.44	2734.70
Finance Costs	296.07	187.83	178.67	366.50
Depreciation and Amortization Expenses	639.43	626.05	534.25	1160.30
Other Expenses	880.12	1007.29	878.74	1886.04
<b>TOTAL EXPENSES (IV)</b>	<b>23191.70</b>	<b>20760.88</b>	<b>17535.16</b>	<b>38296.04</b>
<b>V. PROFIT/(LOSS) BEFORE EXCEPTIONAL AND EXTRAORDINARY ITEMS AND TAX (III-IV)</b>	<b>1406.95</b>	<b>1629.54</b>	<b>1483.07</b>	<b>3112.61</b>
<b>VI. EXCEPTIONAL ITEMS</b>	.00	.00	.00	.00
<b>VII. PROFIT/(LOSS) BEFORE EXTRAORDINARY ITEMS AND TAX (V-VI)</b>	<b>1406.95</b>	<b>1629.54</b>	<b>1483.07</b>	<b>3112.61</b>
<b>VIII. EXTRAORDINARY ITEMS</b>	.00	.00	.00	.00
<b>IX. PROFIT BEFORE TAX (VII-VIII)</b>	<b>1406.95</b>	<b>1629.54</b>	<b>1483.07</b>	<b>3112.61</b>
<b>X. TAX EXPENSES</b>				
1. Current Tax	299.42	469.62	374.62	844.24
2. Deferred Tax	77.37	-28.12	-25.96	-54.07
<b>TOTAL TAX EXPENSES</b>	<b>376.79</b>	<b>441.50</b>	<b>348.67</b>	<b>790.16</b>
<b>XI. PROFIT/(LOSS) FOR THE PERIOD FROM CONTINUING OPERATIONS (IX-X)</b>	<b>1030.16</b>	<b>1188.04</b>	<b>1134.41</b>	<b>2322.45</b>
<b>XII. PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS</b>	.00	.00	.00	.00
<b>XIII. TAX EXPENSE OF DISCONTINUING OPERATIONS</b>	.00	.00	.00	.00
<b>XIV. PROFIT/(LOSS) FROM DISCONTINUING OPERATIONS (AFTER TAX) (XII-XIII)</b>	.00	.00	.00	.00
<b>XV. PROFIT/(LOSS) FOR THE PERIOD (XI+XIV)</b>	<b>1030.16</b>	<b>1188.04</b>	<b>1134.41</b>	<b>2322.45</b>
<b>XVI. PROFIT ATTRIBUTABLE TO PARENT COMPANY</b>	1030.16	.00	.00	.00
<b>XVII. PROFIT ATTRIBUTABLE TO MINORITY INTEREST</b>	-	-	-	-
<b>EARNINGS PER EQUITY SHARE</b> (Face Value of Rs. 10/- each)				
Basic Earnings Per Share	4.79	6.54	6.53	12.79
Diluted Earnings Per Share	4.79	6.54	6.53	12.79



WISE TRAVEL INDIA LIMITED (Formally known as Wise Travel India Private Limited)  
 Regd. & Corporate Office: D-21, Corporate Park, 3rd Floor, Near Sector -8, Metro Station  
 Sector-21, Dwarka, New Delhi - 110077  
 CIN - L63090DL2009PLC189594

(All amounts in Indian lakhs Rupees otherwise stated)

CONSOLIDATION CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2024

PARTICULARS	For the half year ended 30th September 2024	For the year ended 31st March 2024
<b>Cash Flow From Operating Activities</b>		
Profit from Operations	1406.95	3112.61
<b>Adjustment from non cash income and expenses, which is not fall in this head</b>		
Depreciation	639.43	1160.30
Loss on sale of Fixed Assets	.00	4.15
Profit on sale of Fixed Assets	-9.60	-275.68
Government subsidy		-6.31
Interest Income on FDR	-185.55	-63.66
Interest expenses	155.58	243.11
Provision for doubtful advances	.00	22.66
Provision for bad debts	.00	38.96
Exchange Fluctuation	-10.54	13.21
<b>Change in working capital:</b>		
Trade Receivables	-2394.62	-2690.37
Short Term Loans & Advances	-253.39	-112.90
Long Term Loans & Advances		.00
Other Current & non current Assets	-4.04	-130.52
Long Term Provision	40.96	112.08
Other Current & Non Current Liabilities	40.12	308.84
Trade Payable	1379.30	1162.42
Short Term & Long term Provisions	-18.74	-38.80
	<b>785.85</b>	<b>2860.12</b>
<b>Cash Generation From Operations</b>		<b>944.61</b>
Income Tax paid	367.91	
	<b>417.94</b>	<b>1915.51</b>
<b>Net Cash Flow From/(Used in) Operating Activities</b>	(A)	
Investment in MF	-1155.08	
Investment in Gratuity Fund	-15.00	
Purchase of Property, Plant and Equipment	-3690.11	-2015.79
Sale of Property, Plant and Equipment	24.33	929.50
Fixed Deposit Created	-3100.49	-10076.71
Fixed Deposit Matured	6980.44	1016.32
Interest Income on FDR	185.55	63.66
Loan given to wholly owned subsidiary	.00	-13.21
Capital advances given and adjustments (net)	-73.22	1258.05
Security deposit given/recovered (net)	-71.68	-606.19
Security deposit received/refunded (net)	88.49	22.14
	<b>-826.77</b>	<b>-9422.23</b>
<b>Net Cash Flow From/(Used in) Investing Activities</b>	(B)	
Proceeds from Issuance of Share Capital (Interest Income net of issue expenses)	150.92	8488.10
Proceeds from Share Application Money	.00	.00
Long term borrowings taken and repaid	1787.36	.00
Short term borrowings taken	846.40	-406.05
Subsidiary reserves	.00	492.40
Interest expenses	-155.58	-243.11
	<b>2629.10</b>	<b>8331.35</b>
<b>Net Cash Flow From/(Used in) Financial Activities</b>	(C)	
<b>Net increase/(decrease) in Cash and Cash Equivalents</b>	(A+B+C)	
Cash and Cash Equivalents at the beginning of the year	2220.27	824.63
Cash and Cash Equivalents at the end of the year	1728.41	903.79
	<b>3948.68</b>	<b>1728.41</b>



**Notes to the Unaudited Consolidated Financial Results for the Half Year Ended on September 30, 2024**

1. The above Unaudited Consolidated Financial Results for the half year ended September 30, 2024, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on November 14, 2024. These results have been subject to a limited review by the Statutory Auditors.
2. These financial results have been prepared in compliance with the Accounting Standards (AS) as notified by the Ministry of Corporate Affairs and prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other accounting pronouncements generally accepted in India, to the extent applicable.
3. As per the MCA notification dated February 16, 2015, companies whose shares are listed on the SME Exchange, as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of Ind AS.
4. The company operates in only one segment, namely "Rent-A-Cab." Therefore, no segment reporting is applicable.
5. The figures for the half year ended March 31, 2024, are the balancing figures between audited figures in respect of the full financial year and the unaudited figures up to September 30, 2024, of the current financial year.
6. **Details of IPO Proceeds Utilization (as of September 30, 2024):** The proceeds from the IPO amount to Rs. 9,468 Lakhs. The object, proposed utilization, and amount utilized as of September 30, 2024, are as follows:

Sr No	Particulars	Total Amount allocated	Total Amount Utilised
1	To Meet Working Capital Requirement	7,300.00	4,274.20
2	General Corporate Expenses	800.00	NIL
3	To Meet the Issue Expenses	1,368.27	988.69

**Notes:**

- Pursuant to the provisions of Section 52(2)(c) of the Companies Act, 2013, the entire expenses incurred for issuing shares through the IPO have been netted off from the Securities Premium Account.
  - Interest earned amounting to Rs. 159.44 Lakhs on unutilized idle IPO proceeds kept in bank fixed deposits during the half yearly ended September 30, 2024, has been reduced from the total amount utilized out of IPO proceeds.
7. The Comparative consolidated results and other information for the half year ended September 30, 2024 & year ended on March 31, 2024. However, the management has exercised necessary due diligence to ensure that the said results provide a true & fair view of its affairs.

During the half year ended 30<sup>th</sup> September 2024, an investment of Rs. 99.99 lakhs in one subsidiary namely WTI Fleet Providers Private Limited by the company.



8. During the half-year ended 30th September 2024, an investment of Rs.65.65 lakhs in the subsidiary, PT. WTI Trading & Mining Ventures (Indonesia), is re-included in the financials. This is followed by management's decision of reversal of an earlier resolution to close this subsidiary.
9. Following subsidiary company/ entity, associate and jointly controlled entities has been considered in the preparation of the consolidated financial statement in accordance with AS 21.

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 30th September,2024)
WTI Fleet Providers Private Limited	Subsidiary	India	99.99%
PT WTI Trading and Mining Ventures	Subsidiary	Indonesia	99%
WTI Rent A Car L.L.C	Subsidiary	Dubai	100%

10. The previous period figures have been re-grouped, re-cast and re-arranged wherever considered necessary to make it comparable to the classification of current period.

**For and On behalf of Board of Director of  
Wise Travel India Limited**

**(Vivek Laroia)  
Managing Director  
DIN - 02534740**



Place: New Delhi

Date: 14<sup>th</sup> November 2024



Date: 14<sup>th</sup> November, 2024

Listing Compliance Department  
National Stock Exchange of India Limited  
Exchange Plaza, 5th Floor Plot No. C/1,  
G Block Bandra Kurla Complex,  
Bandra (East), Mumbai – 400 051

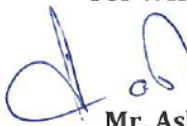

**Ref: Wise Travel India Limited /ISIN: INE623Y01011/ Symbol: WTICAB**

**Subject: Declaration under Regulation 33(2)(a) of SEBI LODR, Regulations 2015**

Dear Sir/ Madam,

Pursuant to Regulation 33(2)(a) of SEBI LODR, Regulations 2015 We the Undersigned, in our respective capacity as Chief Executive Officer and Chief Financial Officer of the company to the best of our knowledge and belief certify that the Financial Results for the half year ended 30th September, 2024 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.

Thanking you,  
For WISE TRAVEL INDIA LIMITED

  
  
Mr. Ashok Vashist  
Chief Executive Officer

  
  
Mr. Sameep Mittal  
Chief Financial Officer

Date: 14<sup>th</sup> November, 2024  
Place: Delhi

**Wise Travel India Limited**

(Formerly known as Wise Travel India Private Limited)

CIN L63090DL2009PLC189594

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