

Date: 14th November, 2025

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 14th November, 2025 Pursuant to Regulation 30 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 Friday, 14th November, 2025 at 3:00 P.M. at the registered office of the Company approved the following agenda Items.

1. The Unaudited Standalone & Consolidated Financial Results for the half year ended on 30th September, 2025 as per Regulation 33 of SEBI (LODR), 2015.
2. Limited review Report on Unaudited Financial Results for the half year ended on 30th September, 2025.
3. Approval of Related Party Transaction of Rs. 2,00,000,00 with ASND Technology Private Limited.
4. Take Note of Amendment of MOA of Wholly owned subsidiary WTI Rent a car LLC.
5. Take Note of Utilization of IPO Proceeds under the statement of Deviation or variation.

The meeting of Board of Directors commenced today at 3:00 P.M. (IST) and concluded at 03.45 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

Raj Gupta & Co

CHARTERED ACCOUNTANTS

Website: www.caraigupta.com

Email: rgc.delhi1@gmail.com

Address: 5342 Gali No 68, Reghar
Pura, Ground Floor, Karol Bagh
Central Delhi, New Delhi, 110005

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, 2025, 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, 2025 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, 2025. 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: 25532274B1A1EG L7223

Place: New Delhi

Date: 14 November 2025

Standalone Balance Sheet as at 30 September, 2025
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note No.	As at September 30, 2025	As at March 31, 2025
I. EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	3	2381.18	2381.18
(b) Reserves and Surplus	4	16286.38	14781.76
Total Shareholders' Funds		18667.56	17162.95
2. Non-current Liabilities			
(a) Long-Term Borrowings	5	6176.78	5055.68
(b) Other Long-Term Liabilities	6	476.56	390.86
(c) Long Term Provisions	7	146.23	170.61
Total Non-Current Liabilities		6799.57	5617.15
3. Current liabilities			
(a) Short-Term Borrowings	8	1789.12	1962.13
(b) Trade Payables	9		
(i) Total outstanding dues of micro enterprises and small enterprises		2195.29	1843.63
(ii) Total outstanding dues of creditors other than micro enterprises and		6783.40	5312.06
(c) Other Current Liabilities	10	1916.24	1552.38
(d) Short Term Provisions	11	82.40	30.78
Total Current Liabilities		12766.45	10700.99
Total Equity and Liabilities		38233.59	33481.09
II. ASSETS			
1. Non-Current Assets			
(a) Property Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	12	8079.36	6795.59
(ii) Intangible Assets	12	1.46	2.01
(b) Non Current Investments	13	3302.09	1137.37
(c) Long Term Loans and Advances	14	1254.64	3005.27
(d) Non Current Assets	15	1155.31	1547.35
(e) Deferred Tax Assets	16	155.97	106.02
Total Non-Current Assets		13948.84	12593.61
2. Current assets			
(a) Trade Receivables	17	17941.16	13913.62
(b) Cash and Other Bank Balances	18	4961.36	5623.33
(c) Short Term Loans and Advances	19	554.14	783.80
(d) Other Current Assets	20	828.08	566.73
Total Current Assets		24284.75	20887.48
Total Assets		38233.59	33481.09

As per our Report of even date

For Raj Gupta & Co.

Chartered Accountants

Firm Registration No.: 000203N



Geetanjali Nagpal
 Partner
 Membership No. 532274

For and On behalf of the Board of Directors

Wise Travel India Limited

Manish
Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07541303



Place : New Delhi

Date: 14-11-2025

WISE TRAVEL INDIA LIMITED (Formerly known as Wise Travel India Private Limited)

Regd. & Corporate Office: D-21, Corporate Park, 3rd Floor, Sector-21, Dwarka, New Delhi - 110077

CIN - L63090DL2009PLC189594

Unaudited Standalone Financial Results for the Year / Half Year Ended September 30, 2025

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended			Year Ended	
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025	March 31, 2024
	Unaudited	Unaudited	Unaudited	Audited	Audited
INCOME					
Revenue from operations	33988.53	28529.81	24061.95	52591.76	40,990.59
Other Income	398.31	510.29	204.63	714.92	419.77
Total Income	34386.84	29040.10	24266.58	53306.68	41410.36
EXPENSES					
Operating Expenses	27563.88	22613.28	19604.77	42218.05	32097.76
Employee benefits expenses	1701.26	2109.11	1588.83	3697.94	2704.73
Depreciation and amortisation expenses	1280.60	1194.46	578.50	1772.97	1131.02
Finance costs	459.95	376.85	221.30	598.15	366.50
Other expenses	1340.03	1157.80	874.42	2032.21	1838.04
Total Expenses	32345.72	27451.50	22867.82	50319.32	38138.05
Profit Before Tax	2041.13	1588.60	1398.76	2987.36	3272.31
Tax Expenses					
Current Tax	586.47	413.79	299.42	713.22	851.05
Deferred Tax	-49.96	-16.14	77.37	61.23	-54.07
Profit for the Year	1504.62	1190.95	1021.97	2212.91	2475.33
Earnings per equity share of face value of ₹ 10 each					
Basic (in ₹)	6.32	5.00	4.29	9.29	13.63
Diluted (in ₹)	6.32	5.00	4.29	9.29	13.63

As per our Report of even date

For Raj Gupta & Co.

Chartered Accountants

Firm Registration No. : 000203N



Geetanjali Nagpal

Partner

Membership No. 59274

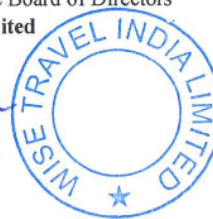
Place : New Delhi

Date: 14-11-2025

For and On behalf of the Board of Directors

Wise Travel India LimitedManish Kumar Sharma
(Whole Time Director)

DIN : 07541303



Standalone Cash Flow Statement for the Half Year Ended 30 September, 2025

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended September 30, 2025	Year Ended March 31, 2025
A. Cash flows from (used in) Operating Activities :		
Profit before tax	2041.13	2987.36
Adjusted for:		
Depreciation / Amortization Expense	1280.60	1772.97
Loss on Sale of PPE	6.69	2.91
Profit on Sale of PPE	-42.87	-19.44
Profit on Sale of Investments	-6.23	-37.22
Government Subsidy	.00	-1.50
Interest Income on FDR	-122.60	-452.77
Interest Income on loan	-115.02	-180.59
Interest Expenses	373.69	446.45
Interest income on security deposit	-2.06	-.21
Provision for Bad Debts	85.31	40.06
Exchange Fluctuation	55.20	-10.09
Operating Profit before Working Capital Changes	3553.84	4547.93
Adjustments for working capital		
(Increase) / Decrease in Trade Receivables	-4112.86	-5386.66
(Increase) / Decrease in Long & Short Term Loans and Advances	229.66	-686.06
(Increase) / Decrease in Other Current and Non Current Assets	-210.63	367.92
Increase / (Decrease) in Long Term Provisions	-24.38	-89.89
Increase / (Decrease) in Other Current and Non Current Liabilities	122.28	281.58
Increase / (Decrease) in Trade Payables	1823.00	1848.37
Increase / (Decrease) in Short Term Provisions	.31	1.21
Net cash flows from (used in) Operations	1381.22	884.41
Tax Paid (Net)	535.16	831.14
Net cash flows from (used in) Operating Activities (A)	846.06	53.27
B. Cash flows from (used in) Investing Activities :		
Investment in Shares of Subsidiary Company	-1819.92	-165.65
Investment in Mutual Funds	-400.00	-900.00
Sale of Mutual Fund (net)	6.23	37.22
Purchase of Property, Plant and Equipment	-880.39	-3808.53
Sale of Property, Plant and Equipment	287.53	39.66
Fixed Deposit Created/ matured (net)	-404.40	6210.79
Interest Received	239.68	373.52
Loan given to Wholly Owned Subsidiary	1720.51	-2256.63
Capital Advances given and adjustments	30.13	23.11
Net cash flows from (used in) Investing Activities (B)	-1220.64	-446.51
C. Cash flows from (used in) Financing Activities :		
IPO Issue Expenses	.00	-8.53
Proceeds / (Repayment) of Long Term Borrowings	-87.51	1990.76
Proceeds / (Repayment) of Short Term Borrowings	-173.01	383.61
Interest paid	-373.69	-360.13
Payment of lease liabilities	-398.90	-69.90
Net cash flows from (used in) Financing Activities (C)	-1033.11	1935.81
Net increase (decrease) in cash and cash equivalents (A+B+C)	-1407.69	1542.57
Cash and cash equivalents at the beginning of the year	3143.16	1600.58
Cash and cash equivalents at the end of the year	1735.47	3143.16

As per our Report of even date

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

Geetanjali Nagpal
 Partner
 Membership No. 532274
 Place : New Delhi
 Date: 14-11-2025



For and On behalf of the Board of Directors
 Wise Travel India Limited

Manish
 Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07541303



Notes to the Unaudited Standalone Financial Results for the half-year ended September 30, 2025

1. The above Standalone Financial Results for the half year ended September 30, 2025, 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, 2025.
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 corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable. The figures for the half-ended March 31, 2025, 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 financial year 2024-25.
6. **Details of IPO Proceeds Utilization:** The proceeds from the IPO amount to Rs. 9,468.27 Lakhs. The object, proposed utilization, and amount utilized as of March 31, 2025, are as follows:

Particulars	Amount (₹ in Lakhs)
To Meet Working Capital Requirement	7,300.00
General Corporate Expenses	800.00
To Meet the Issue Expenses	1,368.27
Total IPO Proceeds	9,468.27
Add: Interest Income on Fixed Deposit	239.64
Less: Utilization	(9,707.91)
Balance IPO Proceeds yet to be utilized	Nil

- o 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.

On Behalf of Board of Directors

Wise Travel India Limited*Manish***Manish Kumar Sharma**

(Whole Time Director)

DIN: 07541303

Place: New Delhi

Date: November 14, 2025

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

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Website : www.wticabs.com

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, 2025 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, 2025 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, 2025)
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 3307.03, Rs. 2.37, Rs. 1252.05, and total net Profit and loss after tax of Rs. (64.31), Rs 2.37 & (31.40) Lakhs for the half year ended September 30, 2025, 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 subsidiaries 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

Geetanjali

Ms. Geetanjali Nagpal
Partner

Membership No. 532274

UDIN: 25532274BMIEGM2398

Place: New Delhi

Date: 14 November 2025



Consolidated Balance Sheet as at 30 September, 2025
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note No.	As at September 30, 2025	As at March 31, 2025
I.) EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	3	2381.18	2381.18
(b) Reserves and Surplus	4	16227.30	14816.02
Total Shareholders' Funds		18608.48	17197.20
2. Non-current Liabilities			
(a) Long-Term Borrowings	5	10307.60	7589.75
(b) Other Long-Term Liabilities	6	724.57	609.68
(c) Long Term Provisions	7	148.21	171.54
Total Non-Current Liabilities		11180.38	8370.97
3. Current liabilities			
(a) Short-Term Borrowings	8	3537.17	2949.59
(b) Trade Payables	9		
(i) Total outstanding dues of micro enterprises and small enterprises		2195.29	1399.92
(ii) Total outstanding dues of creditors other than micro enterprises and		7034.86	5870.96
(c) Other Current Liabilities	10	2779.39	2127.22
(d) Short Term Provisions	11	100.72	33.48
Total Current Liabilities		15647.43	12381.17
Total Equity and Liabilities		45436.29	37949.34
II.) ASSETS			
1. Non-Current Assets			
(a) Property Plant and Equipment and Intangible Assets	12	14710.95	11143.71
(i) Property, Plant and Equipment		1.46	2.01
(ii) Intangible Assets		.00	
(b) Non Current Investments	13	1301.25	901.25
(c) Long Term Loans and Advances	14	331.11	327.46
(d) Non Current Assets	15	1604.63	1547.35
(e) Deferred Tax Assets	16	190.19	99.44
Total Non-Current Assets		18139.59	14021.23
2. Current assets			
(a) Trade Receivables	17	18042.70	14223.17
(b) Cash and Other Bank Balances	18	7019.51	7698.34
(c) Short Term Loans and Advances	19	1316.67	1374.65
(d) Other Current Assets	20	917.83	631.96
Total Current Assets		27296.70	23928.12
Total Assets		45436.29	37949.34

As per our Report of even date

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

Geetanjali Nagpal
 Geetanjali Nagpal
 Partner
 Membership No. 532274



Place : New Delhi
 Date: 14-11-2025

For and On behalf of the Board of Directors
 Wise Travel India Limited

Manish
 Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07541303



Unaudited Consolidated Financial Results for the Year / Half Year Ended September 30, 2025
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended			Year Ended	
	September 30, 2025	March 31, 2025	September 30, 2024	March 31, 2025	March 31, 2024
INCOME					
Revenue from operations	37956.60	30494.76	24364.14	54858.90	41059.50
Other Income	311.44	353.63	234.52	588.15	406.46
Total Income	38268.04	30848.39	24598.66	55447.05	41465.95
EXPENSES					
Operating Expenses	29934.89	23660.87	19714.46	43375.33	32148.50
Employee benefits expenses	2050.07	2296.22	1661.63	3957.85	2734.70
Depreciation and amortisation expenses	2115.54	1516.30	639.43	2155.73	1160.30
Finance costs	657.05	378.40	296.07	674.47	366.50
Other expenses	1602.29	1285.23	880.12	2165.34	1886.04
Total Expenses	36359.85	29137.02	23191.70	52328.72	38296.04
Profit Before Tax	1908.19	1711.37	1406.95	3118.32	3169.92
Tax Expenses					
Current Tax	587.66	416.49	299.42	715.91	844.24
Deferred Tax	-90.74	-9.57	77.37	67.80	-54.07
Profit for the Year	1411.28	1304.45	1030.16	2334.61	2379.75
Earnings per equity share of face value of ₹ 10 each					
Basic (in ₹)	5.93	5.48	4.33	9.80	13.10
Diluted (in ₹)	5.93	5.48	4.33	9.80	13.10

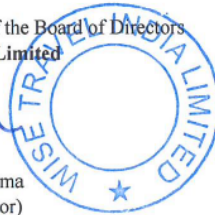
As per our Report of even date
For Raj Gupta & Co.
 Chartered Accountants
 Firm Registration No.: 000203N


Geetanjali Nagpal
 Partner
 Membership No. 532274
 Place : New Delhi
 Date: 14-11-2025



For and On behalf of the Board of Directors
Wise Travel India Limited


Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07541303



WISE TRAVEL INDIA LIMITED (Formerly known as Wise Travel India Private Limited)

Regd. & Corporate Office: D-21, Corporate Park, 3rd Floor, Sector-21, Dwarka, New Delhi - 110077

CIN - L63090DL2009PLC189594

Consolidated Cash Flow Statement as at 30 September, 2025

(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars		Year Ended September 30, 2025	Year Ended March 31, 2025
A.	Cash flows from (used in) Operating Activities :		
	Profit before tax	1908.19	3118.32
	Adjusted for:		
	Depreciation / Amortization Expense	2115.54	2155.73
	Loss on Sale of PPE	6.69	3.62
	Profit on Sale of PPE	-42.89	-19.44
	Profit on Sale of Investments	-6.23	-37.22
	Government Subsidy	.00	-1.50
	Interest Income on FDR	-175.54	-514.68
	Interest income on security deposit	-4.00	-.35
	Interest Expenses	287.15	503.12
	Interest On Finance Leased Obligation	272.32	
	Provision for Bad Debts	85.31	40.06
	Exchange Fluctuation		-1.78
	Operating Profit before Working Capital Changes	4446.56	5245.89
	Adjustments for working capital		
	(Increase) / Decrease in Trade Receivables	-3904.84	-5693.60
	(Increase) / Decrease in Long & Short Term Loans and Advances	38.49	-799.51
	(Increase) / Decrease in Other Current and Non Current Assets	-636.22	-378.42
	Increase / (Decrease) in Long Term Provisions	-23.33	-88.96
	Increase / (Decrease) in Other Current and Non Current Liabilities	17.97	746.48
	Increase / (Decrease) in Trade Payables	1959.27	1828.11
	Increase / (Decrease) in Short Term Provisions	40.51	3.90
	Net cash flows from (used in) Operations	1938.41	863.90
	Tax Paid (Net)	560.92	843.39
	Net cash flows from (used in) Operating Activities (A)	1377.49	20.51
B.	Cash flows from (used in) Investing Activities :		
	Investment in Mutual Funds	-400.00	-900.00
	Purchase of Property, Plant and Equipement	-4006.32	-7230.39
	Sale of Property, Plant and Equipement	295.07	56.41
	Sale of Mutual Fund	6.23	37.22
	Fixed Deposit Created/ matured	-482.25	4889.67
	Interest Received	179.53	362.76
	Capital Advances given and adjustments	15.86	23.11
	Net cash flows from (used in) Investing Activities (B)	-4391.88	-2761.21
C.	Cash flows from (used in) Financing Activities :		
	IPO Issue Expenses		-8.53
	Long Term Borrowing taken and repaid	321.92	3821.35
	Short Term Borrowings	587.58	1371.07
	Interest paid	-287.15	-397.71
	Lease obligations	937.90	-254.24
	Net cash flows from (used in) Financing Activities (C)	1560.25	4531.93
	Net increase (decrease) in cash and cash equivalents (A+B+C)	-1454.14	1791.23
	Cash and cash equivalent at the begining of the year	3519.64	1728.41
	Cash and cash equivalent at the end of the year	2065.50	3519.64

For Raj Gupta & Co.

Chartered Accountants

Firm Registration No.: 000203N

Gutajali
Geetanjali Nagpal
Partner

Membership No. 532274



For and On behalf of the Board of Directors

Wise Travel India Limited

Manish
Manish Kumar Sharma
(Whole Time Director)
DIN : 07541303



Notes to the Unaudited Consolidated Financial Results for the half-year ended September 30, 2025

1. The above Consolidated Financial Results for the half year ended September 30, 2025, 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, 2025. 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 corresponding previous periods have been regrouped / reclassified wherever necessary, to make them comparable. The figures for the half year and year ended March 31, 2025, are the balancing figures between audited figures in respect of the full financial year 2024-25 and the unaudited figures up to September 30, 2024.
6. **Details of IPO Proceeds Utilization:** The proceeds from the IPO amount to Rs. 9,468.27 Lakhs. The object, proposed utilization, and amount utilized as of September 30, 2025, are as follows:

Particulars	Amount (₹ in Lakhs)
To Meet Working Capital Requirement	7,300.00
General Corporate Expenses	800.00
To Meet the Issue Expenses	1,368.27
Total IPO Proceeds	9,468.27
Add: Interest Income on Fixed Deposit	239.64
Less: Utilization	(9,707.91)
Balance IPO Proceeds yet to be utilized	Nil

- 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.

**Wise Travel India Limited**(Formerly known as Wise Travel India Private Limited)**CIN** L63090DL2009PLC189594D-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

7. Following subsidiary companies have 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 (September 30, 2025)
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%

On behalf of Board of Directors
Wise Travel India Limited



Manish
Manish Kumar Sharma
(Whole Time Director)
DIN - 07541303

Place: New Delhi

Date: November 14, 2025

Raj Gupta & Co

CHARTERED ACCOUNTANTS

Website : www.caraigupta.com

Email: rgc.delhil@gmail.com

Address: 5342 Gali No 68,
Reghar Pura, Ground Floor,
Karol Bagh Central Delhi, New
Delhi, 110005

CERTIFICATE ON DISCLOSURE OF UTILIZATION OF ISSUE PROCEEDS

This is to certify that M/s Wise Travel India Limited having its registered office D-21 Corporate Park, 3rd Floor, Sector-21 Dwarka, New Delhi-110077 and CIN: L63090DL2009PLC189594 has utilized complete amount from the issue proceeds. The details of the same has been encapsulated in the Annexure A below:

ANNEXURE-A

The object, proposed utilization and amount utilized as of September 30, 2025 are as follows:

Sr. No.	Object as disclosed in the Offer Document	Amount disclosed in the Offer Document	Actual Utilized Amount	Unutilized Amount	Remarks
1.	To meet working capital requirements	7300.00	7679.57	-379.57*	-
2.	General corporate expenses	800.00	800.00	-	-
3.	To meet the issue expenses	1368.27	988.70	379.57*	-

**Amount of Rs. 379.57 has been utilised to meet working capital requirements instead of meeting issue expenses as per the object as disclosed in the offer document.*

Note: 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.

LIMITATIONS & DISCLAIMERS

1. This certificate has been issued at the request of the company for submission to National Stock Exchange as per the requirement of Circular having reference no NSE/CML/2024/23 dated 05th September 2024 issued by National Stock Exchange of India for disclosure for utilization of issue proceeds for Listed Entities on **NSE EMERGE**.
2. This certificate is not to be used, referred or distributed for any other purpose without our prior and written consent and is not suitable for any other purpose.

For Raj Gupta & Co.
Chartered Accountants
FRN: 000203N

Geetanjali
CA Geetanjali Nagpal
Membership No.: 532274
UDIN: 25532274BMIEGK3663
Date: 14.11.2025
Place: Delhi

