Date: 14th November, 2026

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 – 400051

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

Subject: Outcome of Board meeting - Regulation 30 of SEBI LODR Regulations 2015.

Dear Sir/ Madam,

Pursuant to Regulations 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held on Saturday, 14th November, 2026 at 03:00 P.M. through Video Conferencing ("VC")/Other Audio-Visual Means ("OAVM"), inter alia, considered and approved the following matters:

1. Approval of Unaudited Standalone & Consolidated Financial Results for the half year ended on 30th September, 2026 as per Regulation 33 of SEBI (LODR), 2015.

2. Took on record Limited Review Report on Unaudited Financial Results for the half year ended on 30th September, 2026 issued by the Statutory Auditors of the Company.

3. Took note of the Share acquisition/ Transfer of Equity shares representing 4.98% of the paid -up share capital between the Promoters of the Company, namely Mr. Ashok Vashist (Transferee) and Mr. Vivek Laroia and Ms. Hema Bisht (Transferor) during the half year ended 30th September, 2026 at the Share Price of Rs 113 for which requisite disclosures under SEBI Regulations have already been duly submitted to the Exchange.

4. Approval of investment of surplus funds of the company in HDFC Overnight Mutual Fund for an amount upto Rs. 50 Cr.

The meeting of the Board of Directors commenced today at 03:02 P.M. (IST) and concluded at 03:34 P.M. (IST).

We request you to take the above information on record.

Thanking you,
For WISE TRAVEL INDIA LIMITED

Shivani Rastogi

Digitally signed by Shivani Rastogi
Date: 2026.11.14 15:52:55 +05'30'

Shivani Rastogi
Company Secretary & Compliance Officer

Wise Travel India 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.carajgupta.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, 2026, pursuant to the 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, 2026 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, 2026. 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

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Ms. Geetanjali Nagpal
Partner
Membership No. 532274
UDIN: 26532274KHEFVG7674
Place: New Delhi
Date: 14th November 2026

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

Standalone Balance Sheet as at September 30, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note No.	As at September 30, 2026 UNAUDITED	As at March 31, 2026 AUDITED
I.) EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	3	2,381.18	2,381.18
(b) Reserves and Surplus	4	19,632.77	17,831.39
Total Shareholders' Funds		**22,013.96**	**20,212.57**
2. Non-current Liabilities			
(a) Long-Term Borrowings	5	9,234.83	6,949.04
(b) Other Long-Term Liabilities	6	463.54	448.53
(c) Long Term Provisions	7	90.33	55.27
Total Non-Current Liabilities		**9,788.70**	**7,452.84**
3. Current liabilities			
(a) Short-Term Borrowings	8	2,743.02	1,991.48
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	9	4,215.44	5,224.61
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	9	6,156.19	5,397.32
(c) Other Current Liabilities	10	2,352.27	2,247.61
(d) Short Term Provisions	11	120.14	100.37
Total Current Liabilities		**15,587.06**	**14,961.39**
Total Equity and Liabilities		**47,389.72**	**42,626.80**
II.) ASSETS			
1. Non-Current Assets			
(a) Property Plant and Equipment and Intangible Assets	12		
(i) Property, Plant and Equipment		10,379.92	8,113.86
(ii) Intangible Assets		.72	.92
(b) Non Current Investments	13	4,002.92	3,568.57
(c) Long Term Loans and Advances	14	227.91	1,534.38
(d) Non Current Assets	15	3,158.67	1,482.14
(e) Deferred Tax Assets	16	107.06	158.66
Total Non-Current Assets		**17,877.19**	**14,858.53**
2. Current assets			
(a) Trade Receivables	17	18,481.98	20,819.55
(b) Cash and Other Bank Balances	18	8,428.46	4,729.92
(c) Short Term Loans and Advances	19	2041.47	1594.88
(d) Other Current Assets	20	560.62	623.91
Total Current Assets		**29,512.53**	**27,768.26**
Total Assets		**47,389.72**	**42,626.80**

Company Information and Significant Accounting Policies
See accompanying Notes to the Financial Statements 1-2
As per our Report of even date

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

Geetanjali Nagpal
Partner
Membership No. 532274
Date : 14-11-2026

UDIN-26532274KHEFVG7674

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

Unaudited Standalone Financial Results for the Year / Half Year Ended September 30, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended			Year Ended	
	September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED
INCOME					
Revenue from operations	40,765.89	39,105.42	33,988.53	73,093.96	52,591.76
Other Income	275.62	347.72	398.31	746.02	714.92
Total Income	**41,041.51**	**39,453.14**	**34,386.84**	**73,839.98**	**53,306.68**
EXPENSES					
Operating Expenses	31,875.30	31,699.30	27,563.88	59,263.18	42,218.05
Employee benefits expenses	2,668.86	2,376.33	1,701.26	4,077.60	3,698.06
Depreciation and amortisation expenses	1,746.33	1,593.93	1,280.60	2,874.53	1,772.97
Finance costs	568.00	503.55	459.95	963.49	598.15
Other expenses	1,696.18	1,342.49	1,340.03	2,682.52	2,032.09
Total Expense	**38,554.67**	**37,515.60**	**32,345.72**	**69,861.32**	**50,319.31**
Profit Before Tax	**2,486.84**	**1,937.54**	**2,041.13**	**3,978.67**	**2,987.37**
Tax Expenses					
Current Tax expense	633.86	395.22	586.47	981.68	713.22
Deferred Tax (expense)/ credit	-51.60	102.60	-49.96	52.64	-61.23
Profit for the Year	**1,801.39**	**1,644.92**	**1,404.70**	**3,049.62**	**2,212.92**
Earnings per equity share of face value of ₹ 10 each					
Basic (in ₹)	7.57	6.91	5.90	12.81	9.29
Diluted (in ₹)	7.57	6.91	5.90	12.81	9.29

Company Information and Significant Accounting Policies
See accompanying Notes to the Financial Statements 1,2
As per our Report of even date

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

Geetanjali Nagpal
Partner
Membership No. 532[illegible]
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

Standalone Cash Flow Statement for the Half Year Ended September 30, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

	Particulars	Half Year Ended September 30, 2026 UNAUDITED	Year Ended March 31, 2026 AUDITED
A.	***Cash flows from (used in) Operating Activities :***		
	Profit before tax	2,486.84	3,978.67
	Adjusted for:		
	Depreciation / Amortization Expense	1,746.33	2,874.53
	Loss on Sale of PPE	.00	7.60
	Profit on Sale of PPE	-49.95	-69.55
	Profit on Sale of Investments	29.27	-14.62
	Interest Income on FDR	-111.51	-299.09
	Interest Income on loan	-27.70	-154.91
	Interest Expenses	468.88	795.97
	Provision for Bad Debts	35.51	126.75
	Exchange Fluctuation	-3.02	-68.39
	Operating Profit before Working Capital Changes	**4,574.67**	**7,176.97**
	Adjustments for working capital		
	(Increase) / Decrease in Trade Receivables	2,302.07	-7,032.69
	(Increase) / Decrease in Long & Short Term Loans and Advances	-349.44	-811.08
	(Increase) / Decrease in Other Current and Non Current Assets	-869.58	-541.94
	Increase / (Decrease) in Long Term Provisions	35.06	-115.35
	Increase / (Decrease) in Other Current and Non Current Liabilities	68.42	1,694.37
	Increase / (Decrease) in Trade Payables	-250.30	3,466.23
	Increase / (Decrease) in Short Term Provisions	19.77	69.59
	Net cash flows from (used in) Operations	**5,530.67**	**3906.10**
	Tax Paid (Net)	727.99	1238.56
	Net cash flows from (used in) Operating Activities (A)	**4,802.68**	**2667.53**
B.	***Cash flows from (used in) Investing Activities :***		
	Investment in Shares of Subsidiary Company	.00	-1,962.82
	Investment in Mutual Funds	-10,564.00	-6,942.51
	Sale of Mutual Fund	10,100.38	6,557.13
	Purchase of Property, Plant and Equipment	-4,124.87	-4,541.54
	Sale of Property, Plant and Equipment	162.63	411.78
	Fixed Deposit Created/ matured (net)	-1,047.63	883.87
	Interest Received	139.20	454.00
	Loan received from Wholly Owned Subsidiary	1,000.00	1,720.51
	Capital Advances given and adjustments	306.47	-249.62
	Net cash flows from (used in) Investing Activities (B)	**-4,027.82**	**-3669.20**
C.	***Cash flows from (used in) Financing Activities :***		
	Long Term Borrowing taken and repaid	2,773.32	1,086.84
	Short Term Borrowings	751.54	29.35
	Interest paid	-468.88	-795.97
	Lease obligations	-436.27	1,103.62
	Net cash flows from (used in) Financing Activities (C)	**2,619.70**	**1,423.84**
	Net increase (decrease) in cash and cash equivalents (A+B+C)	3,394.56	422.17
	Cash and cash equivalents at the beginning of the year	3,565.32	3,143.15
	Cash and cash equivalents at the end of the year	**6,959.88**	**3,565.32**

The Cash Flow Statement has been prepared under indirect method as set out in Accounting Standard -3 on Cash Flow Statement.

Component of cash and cash equivalents

Particulars	Half Year Ended September 30, 2026	Year Ended March 31, 2026
Cash on Hand	26.87	35.57
Balance with banks	4,381.24	1,403.16
Bank deposits, maturity less than 3 months	2,551.77	2,126.59
Cash and cash equivalents	**6,959.88**	**3,565.32**

See accompanying Notes to the Financial Statements
As per our Report of even date

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

Geetanjali Nagpal
Partner
Membership No. 532274
Date : 14-11-2026

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

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

Notes to the Unaudited Standalone Financial Results for the half-year ended September 30, 2026

1. The above Standalone Financial Results for the half year ended September 30, 2026, 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, 2026.
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, 2026, are the balancing figures between audited figures in respect of the full financial year and the unaudited figures up to September 30, 2025, of the financial year 2025-26.

On Behalf of Board of Directors
Wise Travel India Limited

Manish Kumar Sharma
(Whole Time Director)
DIN: 07541303

Place: New Delhi
Date: November 14, 2026

Raj Gupta & Co
CHARTERED ACCOUNTANTS
Website: www.carajgupta.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 Consolidated Financial results of WISE TRAVEL INDIA LIMITED (formerly Known as Wise Travel India Private Limited), for the Half year ended September 30, 2026 pursuant to the 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 Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended September 30, 2026 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 ("Listing Regulations")

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.

Name of the Company	Relationship	Country of Incorporation	% Holding and voting power either directly or indirectly through subsidiary (As at 30th September, 2026)
WTI Fleet Providers Private Limited	Subsidiary	India	99.99%



WTI Rent A Car L.L.C	Subsidiary	Dubai	100%
Wheels Of Avalon Limousine Services L.L.C #	Step Down Subsidiary	Dubai	100%

4. The Statement includes the results of the following entities:

   # Wheels Of Avalon Limousine Services L.L.C is wholly owned by WTI Rent A Car L.L.C, U.A.E which holds 100 shares representing 100% of its share capital of AED 100,000. The company registered with the Dubai Economy and Tourism Authority, Government of Dubai, United Arab Emirates, as a Limited Liability Company. The Company has been taken over on dated 19th May 2026.

   PT WTI Trading and Mining Ventures, Indonesia, the Company's subsidiary under liquidation, has been struck off the Indonesian Company Register pursuant to Ministry of Law letter No. AHU-AH.01.11-00193. The Company received a copy of this communication on 31 July 2026, subsequent to the Board of Directors' approval of the audited financial results for the half year and year ended 31 March 2026 on 28 May 2026. Consequently, the subsidiary—which contributed total assets of ₹ 74.03 Lakhs, total income of ₹ Nil, and net profit/(loss) of ₹ Nil for the year ended 31 March 2026—was included in those results without subsequent revision. The subsidiary has not been consolidated in the current half-year financial results.

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 the following subsidiaries, including the subsidiary of WTI Rent A Car L.L.C., which have been included in the consolidated unaudited financial results:

   WTI Fleet Providers Private Limited
   WTI Rent A Car L.L.C., including its subsidiary, **M/s Wheels Of Avalon Limousine Services L.L.C.**

   The aforesaid interim financial statements / financial information / financial results reflect total revenues of ₹7,534.91 lakhs and ₹1,532.54 lakhs, respectively, and total net profit / (loss) after tax of ₹(25.36) lakhs and ₹98.84 lakhs, respectively, for the half year ended September 30, 2026, as considered in the consolidated unaudited financial results.

7. These interim financial statements / financial information / financial results have been furnished to us by the Management and have not been reviewed by us. Our conclusion on the consolidated unaudited financial results, insofar as it relates to the amounts and disclosures included in respect of the aforesaid subsidiaries, is based solely on the information and explanations provided by the Management and the procedures performed by us as stated in paragraph 3 above. Our conclusion is not modified in respect of this matter.

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

8. 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: 26532274QPNH1589
Place: New Delhi
Date: 14th November 2026

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 Balance Sheet as at September 30, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note No.	As at September 30, 2026 UNAUDITED	As at March 31, 2026 AUDITED
I.) EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	3	2,381.18	2,381.18
(b) Reserves and Surplus	4	19,639.48	17,762.94
Total Shareholders' Fund		**22,020.66**	**20,144.13**
2. Non-current Liabilities			
(a) Long-Term Borrowings	5	11,732.00	10,680.70
(b) Other Long-Term Liabilities	6	663.46	709.92
(c) Long Term Provisions	7	93.38	56.55
Total Non-Current Liabilities		**12,488.84**	**11,447.16**
3. Current Liabilities			
(a) Short-Term Borrowings	8	3,685.61	4,039.58
(b) Trade Payables			
(i) Total outstanding dues of micro enterprises and small enterprises	9	4,421.63	5,351.80
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	9	8,854.07	5,608.57
(c) Other Current Liabilities	10	3,383.32	3,179.78
(d) Short Term Provisions	11	132.06	113.40
Total Current Liabilities		**20,476.68**	**18,293.13**
Total Equity and Liabilities		**54,986.18**	**49,884.41**
II.) ASSETS			
1. Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	12		
(i) Property, Plant and Equipment		17,045.77	14,755.84
(ii) Intangible Assets		.72	.92
(iii) Goodwill		61.55	.00
(b) Non Current Investments	13	1,801.25	1,301.25
(c) Long Term Loans and Advances	14	238.52	536.39
(d) Non Current Assets	15	3,158.67	1,491.92
(e) Deferred Tax Assets	16	158.53	201.56
Total Non-Current Assets		**22,465.02**	**18,287.87**
2. Current Assets			
(a) Trade Receivables	17	19,475.84	21,299.07
(b) Cash and Other Bank Balances	18	9,533.52	6,819.54
(c) Short Term Loans and Advances	19	2,363.54	2,083.30
(d) Other Current Assets	20	1,148.27	1,394.64
Total Current Assets		**32,521.16**	**31,596.55**
Total Assets		**54,986.18**	**49,884.41**
Company Information and Significant Accounting Policies			
See accompanying Notes to the Financial Statements	1,2		

As per our Report of even date

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

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Geetanjali Nagpal
Partner
Membership No. 532274
Place : New Delhi
Date: 14-11-2026

UDIN - 26532274OATNHT1589

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

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

Unaudited Consolidated Financial Results for the Year / Half-Year Ended September 30, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended			Year Ended	
	September 30, 2026	March 31, 2026	September 30, 2025	March 31, 2026	March 31, 2025
	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED
INCOME					
Revenue from operations	49,026.13	44,696.01	37,956.60	82,652.62	54,858.90
Other Income	372.38	242.84	311.44	554.28	588.15
Total Income	**49,398.51**	**44,938.85**	**38,268.04**	**83,206.89**	**55,447.05**
EXPENSES					
Operating Expenses	38,408.61	35,488.50	29,934.89	65,423.39	43,375.33
Employee benefits expenses	3,047.33	2,738.27	2,050.07	4,788.34	3,957.85
Depreciation and amortisation expenses	2,708.77	2,610.43	2,115.54	4,725.98	2,155.73
Finance costs	770.34	701.89	657.05	1358.94	674.47
Other expenses	1,909.70	1,478.40	1,602.29	3,080.69	2,165.34
Total Expenses	**46,844.74**	**43,017.49**	**36,359.85**	**79,377.34**	**52328.72**
Profit Before Tax	**2,553.76**	**1,921.36**	**1,908.19**	**3,829.55**	**3118.32**
Tax Expenses					
Current Tax	638.79	397.08	587.66	984.74	715.91
Deferred Tax	-43.02	192.85	-90.74	102.11	-67.80
Profit for the Year	**1,871.95**	**1,717.13**	**1,229.79**	**2,946.92**	**2,334.61**
Earnings per equity share of face value of ₹ 10 each					
Basic (in ₹)	7.86	7.21	5.16	12.38	9.80
Diluted (in ₹)	7.86	7.21	5.16	12.38	9.80
Company Information and Significant Accounting Policies See accompanying Notes to the Financial Statements	1,2				

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

RAJ GUPTA & CO. CHARTERED ACCOUNTANTS FRN: 000203N

Geetanjali Nagpal
Partner
Membership No. 532274
Place : New Delhi
Date: 14-11-2026

UDIN - 26532274OPTNHT1589

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

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 for the half year ended September 30, 2026
(All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended September 30, 2026 UNAUDITED	Year Ended March 31, 2026 AUDITED
A. *Cash flows from (used in) Operating Activities :*		
Profit before tax	2,553.76	3,829.55
Adjusted for:		
Depreciation / Amortization Expense	2,708.77	4,725.98
Loss on Sale of PPE	.00	9.13
Profit on Sale of Investments	-56.15	-69.57
Interest Income on FDR	29.27	-14.62
Interest income on security deposit	-167.62	.00
Interest income on loan	-2.23	-372.58
Interest Expenses	-27.70	-4.05
Provision for Doubtful Advances	656.28	1,169.95
Provision for Bad Debts	39.51	.00
Exchange Fluctuation	.00	138.99
Operating Profit before Working Capital Changes	52.93	.00
	5,786.82	**9,412.77**
Adjustments for working capital		
(Increase) / Decrease in Trade Receivables	1,783.72	-7,214.89
(Increase) / Decrease in Long & Short Term Loans and Advances	-215.77	-578.27
(Increase) / Decrease in Other Current and Non Current Assets	-516.63	17.93
Increase / (Decrease) in Long Term Provisions	36.83	-114.99
Increase / (Decrease) in Other Current and Non Current Liabilities	185.73	1,152.80
Increase / (Decrease) in Trade Payables	2,315.33	3,689.48
Increase / (Decrease) in Short Term Provisions	18.66	79.92
Net cash flows from (used in) Operations	**9,394.69**	**6444.76**
Tax Paid (Net)	696.22	1,285.54
Net cash flows from (used in) Operating Activities (A)	**8,698.47**	**5159.22**
B. *Cash flows from (used in) Investing Activities :*		
Investment in Mutual Funds	-10,629.65	-6,942.51
Sale of Mutual Fund	10,100.38	6,557.13
Purchase of Property, Plant and Equipement	-5,116.53	-8,710.97
Sale of Property, Plant and Equipement	174.17	,434.40
Fixed Deposit Created/ matured	-1,169.40	1,798.51
Interest Received	-27.70	,376.63
Acquisition of subsidiary net of assets acquired	-61.55	,00.00
Capital Advances given and adjustments	297.86	-,322.19
Net cash flows from (used in) Investing Activities (B)	**-6,432.41**	**-6,809.01**
C. *Cash flows from (used in) Financing Activities :*		
IPO Issue Expenses	-	.00
Long Term Borrowing taken and repaid	1,810.75	699.78
Short Term Borrowings	-353.98	1,089.99
Interest paid	-656.28	-1,169.95
Lease obligations	-788.10	2,391.17
Net cash flows from (used in) Financing Activities (C)	**12.40**	**3,010.99**
Net increase (decrease) in cash and cash equivalents (A+B+C)	**2,278.46**	**1,361.20**
Cash and cash equivalent at the begining of the year	4,880.84	3,519.64
Cash and cash equivalent at the end of the year	**7,159.31**	**4,880.84**

The Cash Flow Statement has been prepared under indirect method as set out in Accounting Standard -3 on Cash Flow Statement.

Component of cash and cash equivalents

Particulars	Year Ended September 30, 2026	Year Ended March 31, 2026
Cash on Hand	4,573.96	1,708.08
Balance with banks	33.59	,044.17
Bank deposits, maturity less than 3 months	2,551.76	3,128.59
Cash and cash equivalents	**7,159.31**	**4,880.84**

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: 14-11-2026

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

Manish Kumar Sharma
(Whole Time Director)
DIN : 07541305

Notes to the Unaudited Consolidated Financial Results for the half-year ended September 30, 2026

1. The above Consolidated Financial Results for the half year ended September 30, 2026, 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, 2026. 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, 2026, are the balancing figures between audited figures in respect of the full financial year 2025-26 and the unaudited figures up to September 30, 2025.
6. 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, 2026)**
WTI Fleet Providers Private Limited	Subsidiary	India	99.99%
WTI Rent A Car L.L.C	Subsidiary	Dubai	100%
WHEELS OF AVALON LIMOUSINE SERVICES L.L.C	Step – Down Subsidiary	Dubai	100%

 # PT WTI Trading and Mining Ventures (Indonesia) has been excluded from the consolidated financial results for the current half-year following its removal from the Indonesian Company Register, as confirmed to its liquidator by the Ministry of Law, Republic of Indonesia, vide letter No. AHU-AH.01.11-00193.

On behalf of Board of Directors
Wise Travel India Limited

Manish Kumar Sharma
(Whole Time Director)
DIN: 07541303

Place: New Delhi
Date: November 14, 2026