

Date: 20th May, 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 20th May, 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 **Tuesday, 20th May, 2025 at 3:00 P.M.** at the registered office of the Company, approved the following agenda Items.

1. The Audited Standalone & Consolidated Financial Results for the half year and Year ended on 31st March, 2025 as per Regulation 33 of SEBI (LODR), 2015.
2. Auditors' Reports with unmodified opinion on Audited Financial Results for the year ended on 31st March, 2025.
3. Re-Appointment of M/s Sheetal & Company as the Secretarial Auditor of the Company for the FY 2024-25.
4. Approval of related party transactions with Aaveg Management Services Private Limited amount not exceeding ₹65 Cr. (Rupees Sixty Five Crores) during the financial year 2025-26.
5. Approval of Auto Loans with the Banks upto Rs. 50 Cr. (Rupees Fifty Crores).
6. Approval of investments in Mutual Funds by the Company upto Rs. 25 Cr. (Rupees Twenty Five Crores).

The meeting of Board of Directors commenced today at 3:00 P.M. (IST) and concluded at 04.00 P.M. (IST).

We request you to take the above information on record.

Thanking you,
For WISE TRAVEL INDIA LIMITED

Vivek Digitally signed
by Vivek Laroia
Date: 2025.05.20
16:05:28 +05'30'
Laroia
Vivek Laroia
Managing Director
DIN:02534740

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 Report on Audit of the Annual Standalone Financial Results of Wise Travel India Limited (formerly Known as Wise Travel India Private Limited), 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)

Opinion

We have audited the Standalone Financial Results for the half-year and year ended March 31, 2025 included in the accompanying "Statement of Standalone Financial Results for the half -year and year ended March 31, 2025 (refer paragraph 'Other Matters' section below) of Wise Travel India Limited ("the Company"), 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 "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the half-year and year ended March 31, 2025:

- (i) are presented in accordance with the requirements of Regulations 33 of the LODR Regulations; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards (AS) and other accounting principles generally accepted in India of the standalone net profit and other financial information of the Company for the half-year and year then ended.

Basis for Opinion on the Audited Standalone Financial Results

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013, as amended, ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the half-year and year ended March 31, 2025 under the provisions of the Companies Act, 2013 ("the Act") and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management and Board of Directors

The Company's management and Board of Directors are responsible for the preparation and presentation of these Standalone AS financial results that give a true and fair view of the standalone net profit and other financial information of the Company in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Financial Results. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the statement, the management and Board of Directors of the Company are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India (SEBI) under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.



Other Matters

The Standalone Financial Results for the half-year ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published half-year figures up to September 30, 2024 of the current financial year which were subject to limited review by us, as required under the LODR regulations. Our Opinion on the Audit of the Standalone Financial Results for the year ended March 31, 2025 is not modified in respect of this matter.

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

Geetanjali
Ms. Geetanjali Nagpal
Partner

Membership No. 532274

UDIN: 25532274BM18785779

Place: New Delhi

Date: May 20, 2025



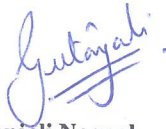
Standalone Balance Sheet

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

Particulars	As at March 31, 2025	As at March 31, 2024
I.) EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	2381.18	2381.18
(b) Reserves and surplus	14781.76	12577.37
Total Shareholders' Funds	17162.94	14958.55
2. Non-current liabilities		
(a) Long-term borrowings	5055.68	1149.49
(b) Other Long-term liabilities	390.86	280.37
(c) Long Term Provisions	170.61	260.50
Total Non-Current Liabilities	5617.15	1690.36
3. Current liabilities		
(a) Short-term borrowings	1962.13	1578.52
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	1843.63	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	5312.06	5307.32
(c) Other current liabilities	1552.39	638.05
(d) Short Term Provisions	30.78	29.57
Total Current Liabilities	10700.99	7553.46
Total Equity and Liabilities	33481.08	24202.37
II.) ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	6795.59	2022.98
(ii) Intangible assets	2.01	.32
(b) Non Current Investments	1137.37	71.72
(c) Long Term Loans and Advances	3005.27	492.75
(d) Non Current Assets	1547.35	2079.02
(e) Deferred Tax Assets	106.01	167.25
Total Non-Current Assets	12593.60	4834.04
2. Current assets		
(a) Trade receivables	13913.62	8567.02
(b) Cash and Other Bank Balances	5623.33	10291.55
(c) Short Term Loans and Advances	783.80	366.64
(d) Other current assets	566.73	143.12
Total Current Assets	20887.48	19368.33
Total Assets	33481.08	24202.37



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: May 20, 2025



On behalf of the Board of Directors



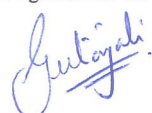
Manish Kumar Sharma
(Whole Time Director)
DIN : 07541303
Place : New Delhi
Date: May 20, 2025

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

Audited Standalone Financial Results for the Half-Year/Year Ended March 31, 2025
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended			Year Ended	
	March 31, 2025	September 30, 2024	March 31, 2024	March 31, 2025	March 31, 2024
INCOME					
Revenue from operations	28529.81	24061.95	22002.09	52591.76	40990.59
Other Income	510.29	204.63	327.26	714.92	419.77
Total Income	29040.10	24266.58	22329.35	53306.68	41410.36
EXPENSES					
Operating Expenses	22613.28	19604.77	17459.72	42218.05	32097.76
Employee benefits expenses	2109.11	1588.83	1399.29	3697.94	2704.73
Depreciation and amortisation expenses	1194.46	578.50	596.76	1772.97	1131.02
Finance costs	376.85	221.30	187.97	598.15	366.50
Other expenses	1157.80	874.42	959.30	2032.21	1838.04
Total Expenses	27451.50	22867.82	20603.04	50319.32	38138.05
Profit Before Tax	1588.60	1398.76	1726.31	2987.36	3272.31
Tax Expenses					
Current Tax	413.79	299.42	475.01	713.22	851.05
Deferred Tax	-16.14	77.37	-28.12	61.23	-54.07
Profit for the Year	1190.95	1021.97	1279.42	2212.91	2475.33
Earnings per equity share of face value of ₹ 10 each					
Basic (in ₹)	5.00	4.29	7.33	9.29	13.63
Diluted (in ₹)	5.00	4.29	7.33	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. 532274
 Place : New Delhi
 Date: May 20, 2025



On behalf of the Board of Directors



Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07541303
 Place : New Delhi
 Date: May 20, 2025

Standalone Cash Flow Statement

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

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
A. Cash flows from (used in) Operating Activities :		
Profit before tax	2987.36	3272.31
Adjusted for:		
Depreciation / Amortization Expense	1772.97	1131.02
Loss on Sale of PPE	2.91	4.15
Profit on Sale of PPE	-19.44	-275.68
Profit on Sale of Investments	-37.22	-
Government Subsidy	-1.50	-6.31
Interest Income on FDR	-452.77	-120.96
Interest Income on loan	-180.59	-
Interest Expenses	446.45	243.11
Interest income on security deposit	-21	-
Provision for Doubtful Advances	-	22.66
Provision for Bad Debts	40.06	38.96
Exchange Fluctuation	-10.09	13.21
Operating Profit before Working Capital Changes	4547.93	4322.47
Adjustments for working capital		
(Increase) / Decrease in Trade Receivables	-5386.66	-2687.76
(Increase) / Decrease in Long & Short Term Loans and Advances	-686.06	-504.42
(Increase) / Decrease in Other Current and Non Current Assets	367.92	-143.83
Increase / (Decrease) in Long Term Provisions	-89.89	112.08
Increase / (Decrease) in Other Current and Non Current Liabilities	281.58	367.47
Increase / (Decrease) in Trade Payables	1848.37	1026.99
Increase / (Decrease) in Short Term Provisions	1.21	-38.80
Net cash flows from (used in) Operations	884.41	2454.20
Tax Paid (Net)	831.14	944.61
Net cash flows from (used in) Operating Activities (A)	53.27	1509.59
B. Cash flows from (used in) Investing Activities :		
Investment in Shares of Subsidiary Company	-165.65	-70.47
Investment in Mutual Funds	-900.00	-
Sale of Mutual Fund (net)	37.22	-
Purchase of Property, Plant and Equipment	-3808.53	-1722.95
Sale of Property, Plant and Equipment	39.66	929.50
Fixed Deposit Created/ matured (net)	6210.79	-9060.39
Interest Received	373.52	120.96
Loan given to Wholly Owned Subsidiary	-2256.63	-467.00
Capital Advances given and adjustments	23.11	1258.05
Net cash flows from (used in) Investing Activities (B)	-446.51	-9012.29
C. Cash flows from (used in) Financing Activities :		
Proceeds from issuance of share capital (net of issue expenses)	-	8430.80
IPO Issue Expenses	-8.53	-
Proceeds / (Repayment) of Long Term Borrowings	1990.76	-405.47
Proceeds / (Repayment) of Short Term Borrowings	383.61	492.40
Interest paid	-360.13	-243.11
Payment of lease liabilities	-69.90	-
Net cash flows from (used in) Financing Activities (C)	1935.81	8274.63
Net increase (decrease) in cash and cash equivalents (A+B+C)	1542.57	771.93
Cash and cash equivalents at the beginning of the year	1600.58	828.66
Cash and cash equivalents at the end of the year	3143.15	1600.58

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: May 20, 2025



On behalf of the Board of Directors

Manish Kumar Sharma
 Manish Kumar Sharma
 (Whole Time Director)

DIN : 07541303

Place : New Delhi

Date: May 20, 2025



Notes to the Audited Standalone Financial Results for the half-year and year ended March 31, 2025

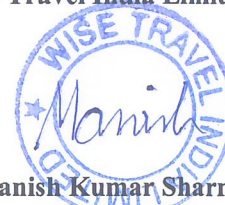
1. The above Standalone Financial Results for the half year and year ended March 31, 2025, have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the company at their respective meetings held on May 20, 2025.
2. These financial results have been prepared in compliance 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 year and year 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 current financial year.
6. **Details of IPO Proceeds Utilization:** The proceeds from the IPO amount to Rs. 9,468.37 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	9,468.37
Add: Interest Income on Fixed Deposit	239.36
Less: Utilization	(9,697.63)
Balance IPO Proceeds yet to be utilized	10.00

- 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 Kumar Sharma
(Whole Time Director)
DIN: 07541303

Place: New Delhi
Date: May 20, 2025

Raj Gupta & Co

CHARTERED ACCOUNTANTS

Website: www.caraigupta.com

Email: rgc.delhi1@gmail.com

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Independent Auditor's Report on Audit of the Annual Consolidated Financial Results of Wise Travel India Limited (formerly Known as Wise Travel India Private Limited), 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)

Opinion

We have audited the Consolidated Financial Results for the half-year and year ended March 31, 2025 included in the accompanying "Statement of Consolidated Financial Results for the half -year and year ended March 31, 2025 (refer paragraph 'Other Matters' section below) of **Wise Travel India Limited** ("the Parent"), which includes its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half-year and year ended March 31, 2025, attached herewith, 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 "LODR Regulations").

In our opinion and to the best of our information and according to the explanations given to us, and based on the consideration of the audit reports of the other auditors on standalone financial statements of subsidiaries referred in Other Matters section below, the Consolidated Financial Results for the half-year and year ended March 31, 2025:

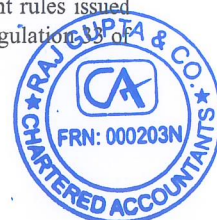
- (i) Includes the financial results of the following subsidiaries:
 - (a) WTI Fleet Providers Private Limited, India
 - (b) WTI Rent A Car LLC, Dubai
 - (c) PT WTI Trading and Mining Ventures, Indonesia
- (ii) are presented in accordance with the requirements of Regulations 33 of the LODR Regulations; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards (AS) and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Group for the half-year and year then ended.

Basis for Opinion on the Audited Consolidated Financial Results

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143 (10) of the Companies Act, 2013, as amended, ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities section below. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the half-year and year ended March 31, 2025 under the provisions of the Companies Act, 2013 ("the Act") and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and the audit evidence obtained by other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Management and Board of Directors for the Consolidated Financial Results

The statement has been prepared on the basis of the consolidated AS financial statements for the year ended March 31, 2025. The Parent Company's management and Board of Directors are responsible for the preparation and presentation of these consolidated AS financial results that give a true and fair view of the consolidated net profit and other financial information of the Group in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



The Parent Company's Board of Directors is also responsible for ensuring accuracy of records including financial information considered necessary for the preparation of the Financial Results. Further, in terms of the provisions of the Act, the respective management and Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act, for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Management and the Board of Directors of the Parent Company, as aforesaid.

In preparing the statement, the respective management and Board of Directors of the companies included in the group are responsible for assessing the ability of the group Companies to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the consolidated financial results are responsible for overseeing the financial reporting process of the group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the statement.

As part of an audit in accordance with SAs, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management and Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the statement, including the disclosures, and whether the statement represent the underlying transactions and events in a manner that achieves fair presentation.



- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group to express an opinion on the statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the statement of which we are the independent auditors.

We communicate with those charged with governance of the Parent and its subsidiaries if any included in the Consolidated Financial Results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India (SEBI) under Regulation 33 (8) of the Listing Regulations, as amended, to the extent applicable.

Other Matters

1. The Consolidated Financial Results includes the audited standalone financial statements and audited standalone special purpose financial statements reflect total assets (net), total revenue, Parent's share of net profit and net cash flows for the year ended March 31, 2025 as given below:

S. No.	Company's Name	As at	Year Ended		
		March 31, 2025	March 31, 2025		
		Total Assets (Net)	Total Revenue	Net Cash Flow	Parent's share of net profit
1	WTI Fleet Providers Private Limited, India	105.20	1,586.48	311.02	5.20
2	WTI Rent a Car LLC	88.67	1,336.77	(62.35)	107.14
3	PT WTI Trading and Mining Ventures	74.02	-	-	-

The reports on the audited financial statements of these entities have been furnished to us by the Management and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the reports of such auditors and the procedures performed by us as stated under Auditor's Responsibilities for the Audit of the Consolidated Financial Results section above.

2. The Consolidated Financial Results includes the results for the half-year ended March 31, 2025 being the balancing figure between audited figures in respect of the full financial year and the published half-year figures up to September 30, 2024 of the current financial year which were subject to limited review by us, as required under the LODR regulations. Our Opinion on the Audit of the Consolidated Financial Results for the year ended March 31, 2025 is not modified in respect of this matter.

For Raj Gupta & Co.

Chartered Accountants

Firm Registration No.: 000203N

Ms. Geetanjali Nagpal

Partner

Membership No. 532274

UDIN: 25532274BM18

Place: New Delhi

Date: May 20, 2025



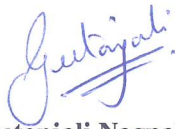
Consolidated Balance Sheet

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

Particulars	As at March 31, 2025	As at March 31, 2024
I.) EQUITY AND LIABILITIES		
1. Shareholders' funds		
(a) Share capital	2381.18	2381.18
(b) Reserves and surplus	14816.02	12489.94
Total Shareholders' Fund	17197.20	14871.12
2. Non-current liabilities		
(a) Long-term borrowings	7589.75	1149.49
(b) Other Long-term liabilities	609.68	288.31
(c) Long Term Provisions	171.54	260.50
Total Non-Current Liabilities	8370.97	1698.30
3. Current liabilities		
(a) Short-term borrowings	2949.59	1578.52
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises	1399.92	.00
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	5870.96	5442.77
(c) Other current liabilities	2127.22	645.05
(d) Short Term Provisions	33.48	29.57
Total Current Liabilities	12381.17	7695.91
Total Equity and Liabilities	37949.34	24265.33
II.) ASSETS		
1. Non-current assets		
(a) Property Plant and Equipment and Intangible assets		
(i) Property, Plant and Equipment	11143.71	2286.53
(ii) Intangible assets	2.01	.32
(b) Non Current Investments	901.25	1.25
(c) Long Term Loans and Advances	327.46	38.97
(d) Non Current Assets	1547.35	2073.35
(e) Deferred Tax Assets	99.44	167.24
Total Non-Current Assets	14021.22	4567.66
2. Current assets		
(a) Trade receivables	14223.17	8569.63
(b) Cash and Other Bank Balances	7698.34	10425.05
(c) Short Term Loans and Advances	1190.34	573.18
(d) Other current assets	816.27	129.81
Total Current Assets	23928.12	19697.67
Total Assets	37949.34	24265.33



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: May 20, 2025



On behalf of the Board of Directors



Manish Kumar Sharma
(Whole Time Director)
DIN : 07541303
Place : New Delhi
Date: May 20, 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

Audited Consolidated Financial Results for the Half-Year / Year Ended March 31, 2025

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

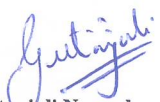
Particulars	Half Year Ended			Year Ended	
	March 31, 2025	September 30, 2024	March 31, 2024	March 31, 2025	March 31, 2024
INCOME					
Revenue from operations	30494.76	24364.14	22071.00	54858.90	41059.50
Other Income	353.63	234.52	319.42	588.15	406.46
Total Income	30848.39	24598.66	22390.42	55447.05	41465.96
EXPENSES					
Operating Expenses	23660.87	19714.46	17510.46	43375.33	32148.50
Employee benefits expenses	2296.22	1661.63	1429.26	3957.85	2734.70
Depreciation and amortisation expenses	1516.30	639.43	626.05	2155.73	1160.30
Finance costs	378.40	296.07	187.83	674.47	366.50
Other expenses	1285.23	880.12	1007.29	2165.34	1886.04
Total Expenses	29137.02	23191.71	20760.89	52328.72	38296.04
Profit Before Tax	1711.37	1406.95	1629.53	3118.33	3169.92
Tax Expenses					
Current Tax	416.49	299.42	469.62	715.91	844.24
Deferred Tax	-9.57	77.37	-28.12	67.80	-54.07
Profit for the Year	1304.45	1030.16	1188.03	2334.62	2379.75
Earnings per equity share of face value of ₹ 10 each					
Basic (in ₹)	5.48	4.33	6.54	9.80	13.10
Diluted (in ₹)	5.48	4.33	6.54	9.80	13.10

As per our Report of even date

For Raj Gupta & Co.

Chartered Accountants

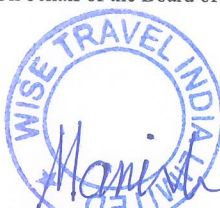
Firm Registration No.: 000203N


Geetanjali Nagpal
Partner
Membership No. 532274
Place : New Delhi
Date: May 20, 2025



On behalf of the Board of Directors


Manish Kumar Sharma
(Whole Time Director)
DIN : 07541303
Place : New Delhi
Date: May 20, 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

Consolidated Cash Flow Statement

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

Particulars	Year Ended March 31, 2025	Year Ended March 31, 2024
A. Cash flows from (used in) Operating Activities :		
Profit before tax	3118.32	3169.92
Adjusted for:		
Depreciation / Amortization Expense	2155.73	1160.30
Loss on Sale of PPE	3.62	4.15
Profit on Sale of PPE	-19.44	-275.68
Profit on Sale of Investments	-37.22	-
Government Subsidy	-1.50	-6.31
Interest Income on FDR	-514.68	-63.66
Interest income on security deposit	-.35	-
Interest Expenses	503.12	243.11
Provision for Doubtful Advances	-	22.66
Provision for Bad Debts	40.06	38.96
Exchange Fluctuation	-1.78	13.21
Operating Profit before Working Capital Changes	5245.89	4306.67
Adjustments for working capital		
(Increase) / Decrease in Trade Receivables	-5693.60	-2690.37
(Increase) / Decrease in Long & Short Term Loans and Advances	-799.51	-710.16
(Increase) / Decrease in Other Current and Non Current Assets	-378.42	-130.52
Increase / (Decrease) in Long Term Provisions	-88.96	112.08
Increase / (Decrease) in Other Current and Non Current Liabilities	746.48	308.84
Increase / (Decrease) in Trade Payables	1828.11	1162.42
Increase / (Decrease) in Short Term Provisions	3.90	-38.80
Net cash flows from (used in) Operations	863.90	2320.16
Tax Paid (Net)	843.39	944.61
Net cash flows from (used in) Operating Activities (A)	20.51	1375.55
B. Cash flows from (used in) Investing Activities :		
Investment in Mutual Funds	-900.00	-
Purchase of Property, Plant and Equipement	-7230.39	-2015.79
Sale of Property, Plant and Equipement	56.41	929.50
Sale of Mutual Fund	37.22	-
Fixed Deposit Created/ matured	4889.67	-9060.39
Interest Received	362.76	63.66
Capital Advances given and adjustments	23.11	1258.05
Net cash flows from (used in) Investing Activities (B)	-2761.21	-8824.97
C. Cash flows from (used in) Financing Activities :		
Proceeds from issuance of share capital (net of issue expenses)	.00	8430.80
IPO Issue Expenses	-8.53	-
Long Term Borrowing taken and repaid	3821.35	-406.05
Short Term Borrowings	1371.07	492.40
Interest paid	-397.71	-243.11
Lease obligations	-254.24	-
Net cash flows from (used in) Financing Activities (C)	4531.93	8274.04
Net increase (decrease) in cash and cash equivalents (A+B+C)	1791.23	824.62
Cash and cash equivalent at the beginning of the year	1728.41	903.79
Cash and cash equivalent at the end of the year	3519.64	1728.41



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: May 20, 2025



On behalf of the Board of Directors



Manish Kumar Sharma
(Whole Time Director)
DIN : 07541303
Place : New Delhi
Date: May 20, 2025

Notes to the Audited Consolidated Financial Results for the half-year and year ended March 31, 2025

1. The above Consolidated Financial Results for the half year and year ended March 31, 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 May 20, 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 year and year 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 current financial year.
6. **Details of IPO Proceeds Utilization:** The proceeds from the IPO amount to Rs. 9,468.37 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	9,468.37
Add: Interest Income on Fixed Deposit	239.36
Less: Utilization	(9,697.63)
Balance IPO Proceeds yet to be utilized	10.00

- 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.



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 (March 31, 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 Kumar Sharma
(Whole Time Director)
DIN - 07541303

Place: New Delhi
Date: May 20, 2025

Date: 20th May, 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: Declaration on Auditor's Report with unmodified opinion for the year ended on 31st March 2025 under Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the statutory auditors of the Company, **M/s. Raj Gupta & Co., Chartered Accountants (FRN 000203N)**, have issued the audit reports with unmodified opinion on the audited financial statements (standalone & consolidated) for the half year and year ended 31st March, 2025.

We request you to kindly take note of the same.

Thanking you,

For WISE TRAVEL INDIA LIMITED


Shivani Rastogi
Company Secretary & Compliance Officer

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,
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Email : info@wticabs.com

Website : www.wticabs.com