

Date: 29th May, 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 – 400 051

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

Subject: Outcome of the Board meeting held on 29th May, 2026 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 at its meeting held today i.e. **Friday, 29th May, 2026 at 12:00 P.M.** at the registered office of the Company, inter alia, considered and approved/noted the following matters:

1. Approved the Audited Standalone & Consolidated Financial Results for the half year ended on 31st March, 2026 as per Regulation 33 of SEBI (LODR), 2015 and Audited Standalone & Consolidated Financial Statements for the year ended on 31st March, 2026.
2. Took note of the Audit Reports issued by the Statutory Auditors, M/s Raj Gupta & Co., Chartered Accountants, on the Audited Standalone and Consolidated Financial Results for the half year and financial year ended 31st March, 2026 with unmodified opinion.
3. Approved and adopted the following revised policies of the Company and the same shall be made available on the website of the Company in due course:
 - Code of Conduct Policy
 - Risk Management Policy
 - Related Party Transactions Policy
4. Took note of Statement of Deviation or variation of utilization of IPO Proceeds as per Regulation 32 of SEBI LODR 2015 as per Annexure-A.
5. Approved acquisition of 100% equity stake in Wheels of Avalon Limousine Services L.L.C., Dubai, UAE by WTI Rent A Car LLC, a wholly owned subsidiary of the Company, for a total consideration upto AED 560,000 payable in phased manner, subject to applicable statutory and regulatory approvals. Upon completion of the acquisition, Wheels of Avalon Limousine Services L.L.C. shall become a step-down wholly owned subsidiary of the Company.

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

The details required under Regulation 30 of SEBI LODR Regulations read with SEBI Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 are enclosed herewith as Annexure – B.

6. Approved renewal of borrowing facilities from YES Bank Limited aggregating upto Rs. 20 Crores for working capital requirements of the Company.
7. Approved availing of auto loan facilities from banks/financial institutions upto an aggregate amount of Rs. 200 Crores for acquisition of vehicles in the ordinary course of business.
8. Approved Related Party Transactions for FY 2026-27 pursuant to omnibus approval granted by the Audit Committee, subject to compliance with applicable provisions of SEBI LODR Regulations and Companies Act, 2013.
9. Approved Credit facilities from IDBI Bank Limited aggregating upto Rs. 2 Crores for working capital requirements of the Company.

The meeting of Board of Directors commenced today at 12:04 P.M. (IST) and concluded at 12.48 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
Mem. No. A64987

Encl. as above

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Date: 29th May, 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 – 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 2026 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, 2026.

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

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Detail of Acquisition (including agreement to acquire)

Sr. No.	Details of Events that need to be provided	Information of such events(s)
a.	name of the target entity, details in brief such as size, turnover etc.;	Wheels of Avalon Limousine Services L.L.C. is Limited Liability Company engaged in the activity of Passenger Transport by luxury Motor Vehicles and situated in Office M26, Al Joud Centre, Sheikh Zayed Road, Dubai, UAE Details as on 31-12-2025 Turnover- 531,521.10 AED
b.	whether the acquisition would fall within related party transaction(s) and whether the promoter/ promoter group/ group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length";	No, the proposed acquisition does not fall within the ambit of related party transaction(s), as neither the promoter/promoter group/group companies have any existing interest in Wheels of Avalon Limousine Services L.L.C.
c.	industry to which the entity being acquired belongs;	Activity- Passenger Transport by luxury Motor Vehicles- Ground Passenger Transportation Industry
d.	objects and impact of acquisition (including but not limited to, disclosure of reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	Expansion & Diversification with global presence
e.	brief details of any governmental or regulatory approvals required for the acquisition;	Statutory approvals as required under relevant laws have been obtained
f.	indicative time period for completion of the acquisition	Within 48 months
g.	consideration - whether cash consideration or share swap or any other form and details of the same;	The consideration would be paid in cash (in one or more tranches).
h.	cost of acquisition and/or the price at which the shares are acquired;	Upto AED 560000/-
i.	percentage of shareholding / control acquired and / or number of shares acquired;	100% Shareholding (1,00,000 Shares)

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CIN L63090DL2009PLC189594

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j.	brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years turnover, country in which the acquired entity has presence and any other significant information (in brief);	<p>Wheels of Avalon Limousine Services L.L.C. is Limited Liability Company engaged in the activity of Passenger Transport by luxury Motor Vehicles and situated in Office M26, Al Joud Centre, Sheikh Zayed Road, Dubai, UAE.</p> <p>It is limited Liability Company with Single Owner, has been established under the License No. (1296305) by virtue of a Memorandum of Association attested by the Notary Public of Dubai under serial no: 11425471, on 22/01/2024.</p> <p>Upon execution of this, Avalon will become a Wholly Owned Subsidiary of WTI Rent A Car LLC and consequently a step-down subsidiary of Wise Travel India Limited.</p> <p>Revenue for 2025- 531,521.10 AED Revenue for 2024- 446,558.73 AED</p>
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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

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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 year ended March 31, 2026, 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 year ended March 31, 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 May 29, 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



Ms. Geetanjali Nagpal

Partner

Membership No. 532274

UDIN: 26532274 MAM QJV 4178

Place: New Delhi

Date: 29 May 2026

Standalone Balance Sheet as at 31 March, 2026
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I.) EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	3	2,381.18	2,381.18
(b) Reserves and Surplus	4	17,831.39	14,781.76
Total Shareholders' Funds		20,212.57	17,162.95
2. Non-current Liabilities			
(a) Long-Term Borrowings	5	6,949.04	5,055.68
(b) Other Long-Term Liabilities	6	448.53	289.05
(c) Long Term Provisions	7	55.27	170.61
Total Non-Current Liabilities		7,452.84	5,515.34
3. Current liabilities			
(a) Short-Term Borrowings	8	1,991.48	1,962.13
(b) Trade Payables	9		
(i) Total outstanding dues of micro enterprises and small enterprises		5,224.61	1,843.63
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		5,397.32	5,312.06
(c) Other Current Liabilities	10	2,247.61	1,654.19
(d) Short Term Provisions	11	100.37	30.78
Total Current Liabilities		14,961.39	10,802.80
Total Equity and Liabilities		42,626.80	33,481.09
II.) ASSETS			
1. Non-Current Assets			
(a) Property Plant and Equipment and Intangible Assets			
(i) Property, Plant and Equipment	12	8,113.86	6,795.59
(ii) Intangible Assets		.92	2.01
(b) Non Current Investments	13	3,568.57	1,137.37
(c) Long Term Loans and Advances	14	1,534.38	3,005.27
(d) Non Current Assets	15	1,482.14	1,547.35
(e) Deferred Tax Assets	16	158.66	106.02
Total Non-Current Assets		14,858.53	12,593.61
2. Current assets			
(a) Trade Receivables	17	20,819.55	13,913.62
(b) Cash and Other Bank Balances	18	4,729.92	5,623.33
(c) Short Term Loans and Advances	19	1594.88	783.80
(d) Other Current Assets	20	623.91	566.73
Total Current Assets		27,768.26	20,887.48
Total Assets		42,626.80	33,481.09

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

1-2

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 Kumar Sharma
 (Whole Time Director)
 DIN : 07541303

UDIN : 26532274 MAM QJV 4178
 Place : New Delhi
 Date: 29 - May - 2026

Standalone Statement of Profit and Loss Account for the Year Ended 31 March, 2026

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

Particulars	Note No.	Year Ended March 31, 2026	Year Ended March 31, 2025
INCOME			
Revenue from operations	21	73,093.96	52,591.76
Other Income	22	746.03	714.92
Total Income		73,839.98	53,306.68
EXPENSES			
Operating Expenses	23	59,263.18	42,218.05
Employee benefits expenses	24	4,077.60	3,698.06
Depreciation and amortisation expenses	25	2,874.53	1,772.97
Finance costs	26	963.49	598.15
Other expenses	27	2,682.52	2,032.09
Total Expenses		69,861.32	50,319.31
Profit Before Tax		3,978.67	2,987.37
Tax Expenses			
Current Tax		981.68	713.22
Deferred Tax Asset/ (Liability)		52.64	-61.23
IX.) Profit / (Loss) from continuing operations (VII-VIII)		3,049.62	2,212.92
Profit for the Year		3,049.62	2,212.92
Earnings per equity share of face value of ₹ 10 each			
Basic (in ₹)		12.81	9.29
Diluted (in ₹)	28	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. 532274



For and On behalf of the Board of Directors

Wise Travel India Limited

Manish Kumar Sharma

(Whole Time Director)

DIN : 07541303



Place : New Delhi

Date: 29 - May - 2026

Unaudited Standalone Financial Results for the Year / Half Year Ended March 31, 2026
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended			Year Ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED
INCOME					
Revenue from operations	39,105.42	33,988.53	28,529.81	73,093.96	52,591.76
Other Income	347.72	398.31	510.29	746.03	714.92
Total Income	39,453.14	34,386.84	29,040.10	73,839.98	53,306.68
EXPENSES					
Operating Expenses	31,699.30	27,563.88	22,613.28	59,263.18	42,218.05
Employee benefits expenses	2,376.33	1,701.26	2,109.11	4,077.60	3,698.06
Depreciation and amortisation expenses	1,593.93	1,280.60	1,194.46	2,874.53	1,772.97
Finance costs	503.55	459.95	376.85	963.49	598.15
Other expenses	1,342.49	1,340.03	1,157.80	2,682.52	2,032.09
Total Expenses	37,515.60	32,345.72	27,451.50	69,861.32	50,319.31
Profit Before Tax	1,937.54	2,041.13	1,588.60	3,978.67	2,987.37
Tax Expenses					
Current Tax	395.21	586.47	413.79	981.68	713.22
Deferred Tax	102.60	-49.96	-16.14	52.64	-61.23
Profit for the Year	1,644.92	1,404.70	1,190.95	3,049.62	2,212.92
Earnings per equity share of face value of ₹ 10 each					
Basic (in ₹)	6.91	5.90	5.00	12.81	9.29
Diluted (in ₹)	6.91	5.90	5.00	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. 532274

Place : New Delhi

Date: 29 - May - 2026



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

Manish Kumar Sharma
 (Whole Time Director)

DIN : 07541303



Standalone Cash Flow Statement for the Year Ended 31 March, 2026
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
A. Cash flows from (used in) Operating Activities :		
Profit before tax	3,978.67	2,987.36
Adjusted for:		
Depreciation / Amortization Expense	2,874.53	1,772.97
Loss on Sale of PPE	7.60	2.91
Profit on Sale of PPE	-69.55	-19.44
Profit on Sale of Investments	-14.62	-37.22
Government Subsidy	-	-1.50
Interest Income on FDR	-299.09	-452.77
Interest Income on loan	-154.91	-180.59
Interest Expenses	795.97	446.45
Interest income on security deposit	-	-21
Provision for Bad Debts	126.75	40.06
Exchange Fluctuation	-68.39	-10.09
Operating Profit before Working Capital Changes	7,176.97	4,547.93
Adjustments for working capital		
(Increase) / Decrease in Trade Receivables	-7,032.69	-5,386.66
(Increase) / Decrease in Long & Short Term Loans and Advances	-811.08	-686.06
(Increase) / Decrease in Other Current and Non Current Assets	-541.94	367.92
Increase / (Decrease) in Long Term Provisions	-115.35	-89.89
Increase / (Decrease) in Other Current and Non Current Liabilities	1,694.37	281.58
Increase / (Decrease) in Trade Payables	3,466.23	1,848.37
Increase / (Decrease) in Short Term Provisions	69.59	1.21
Net cash flows from (used in) Operations	-3,906.10	884.41
Tax Paid (Net)	1,238.56	831.14
Net cash flows from (used in) Operating Activities (A)	2,667.53	53.27
B. Cash flows from (used in) Investing Activities :		
Investment in Shares of Subsidiary Company	-1,962.82	-165.65
Investment in Mutual Funds	-6942.51	-900.00
Sale of Mutual Fund	6557.13	37.22
Purchase of Property, Plant and Equipment	-4,541.54	-3,808.53
Sale of Property, Plant and Equipment	411.78	39.66
Fixed Deposit Created/ matured (net)	883.87	6,210.79
Interest Received	454.00	373.52
Loan return from Wholly Owned Subsidiary	1,720.51	-2,256.63
Capital Advances given and adjustments	-249.62	23.11
Net cash flows from (used in) Investing Activities (B)	-3,669.20	-446.51
C. Cash flows from (used in) Financing Activities :		
IPO Issue Expenses	-	-8.53
Long Term Borrowing taken and repaid	1,086.84	1,990.76
Short Term Borrowings	29.35	383.61
Interest paid	-795.97	-360.13
Lease obligations	1,103.62	-69.90
Net cash flows from (used in) Financing Activities (C)	1,423.84	1,935.81
Net increase (decrease) in cash and cash equivalents (A+B+C)	422.17	1,542.57
Cash and cash equivalents at the beginning of the year	3,143.15	1,600.58
Cash and cash equivalents at the end of the year	3,565.32	3,143.15

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 March 31, 2026	Year Ended March 31, 2025
Cash on Hand	35.57	36.84
Balance with banks	1,403.16	1,762.14
Bank deposits, maturity less than 3 months	2,126.59	1,344.17
Cash and cash equivalents	3,565.32	3,143.15

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 : 29 - May - 2026

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



Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07641303

Notes to the Unaudited Standalone Financial Results for the year ended March 31, 2026

1. The above Standalone Financial Results for the year ended March 31, 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 May 29, 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 year 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.
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, 2026, 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 Kumar Sharma
(Whole Time Director)
DIN: 07541303

Place: New Delhi
Date: May 29, 2026

Wise Travel India Limited
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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 year ended March 31, 2026 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 audited 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 year ended March 31, 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 ("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 31st March, 2026)
WTI Fleet Providers Private Limited	Subsidiary	India	100%
PT WTI Trading and Mining Ventures	Subsidiary	Indonesia	100%
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 audited financial results, whose interim financial statements / financial information / financial results reflect total revenues of Rs 8,426.89, Rs. 0.00, Rs. 2,601.06, and total net Profit and loss after tax of Rs. 29.27, Rs 0.00 & 128.63 Lakhs for the year ended March 31, 2026, respectively, as considered in the consolidated audited 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



Ms. Geetanjali Nagpal
Partner

Membership No. 532274

UDIN: 26532274ZVXHJB7696

Place: New Delhi

Date: 29-May-2026

Consolidated Balance Sheet as at 31 March, 2026

Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I.) EQUITY AND LIABILITIES			
1. Shareholders' Funds			
(a) Share Capital	3	2,381.18	2,381.18
(b) Reserves and Surplus	4	17,762.94	14,816.02
Total Shareholders' Fund		20,144.13	17,197.20
2. Non-current Liabilities			
(a) Long-Term Borrowings	5	10,680.70	7,589.75
(b) Other Long-Term Liabilities	6	709.92	609.68
(c) Long Term Provisions	7	56.55	171.54
Total Non-Current Liabilities		11,447.16	8,370.97
3. Current Liabilities			
(a) Short-Term Borrowings	8	4,039.58	2,949.59
(b) Trade Payables	9		
(i) Total outstanding dues of micro enterprises and small enterprises		5,351.80	1,399.92
(ii) Total outstanding dues of creditors other than micro enterprises and small		5,608.57	5,870.96
(c) Other Current Liabilities	10	3,179.78	2,127.22
(d) Short Term Provisions	11	113.40	33.48
Total Current Liabilities		18,293.13	12,381.17
Total Equity and Liabilities		49,884.41	37,949.34
II.) ASSETS			
1. Non-Current Assets			
(a) Property, Plant and Equipment and Intangible Assets	12		
(i) Property, Plant and Equipment		14,755.84	11,143.71
(ii) Intangible Assets		.92	2.01
(b) Non Current Investments	13	1,301.25	901.25
(c) Long Term Loans and Advances	14	536.39	327.46
(d) Non Current Assets	15	1,491.92	1,547.35
(e) Deferred Tax Assets	16	201.56	99.44
Total Non-Current Assets		18,287.87	14,021.23
2. Current Assets			
(a) Trade Receivables	17	21,299.07	14,223.17
(b) Cash and Other Bank Balances	18	6,819.54	7,698.34
(c) Short Term Loans and Advances	19	2,083.30	1,190.34
(d) Other Current Assets	20	1,394.64	816.27
Total Current Assets		31,596.55	23,928.12
Total Assets		49,884.41	37,949.34

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
 Place : New Delhi
 Date: 29-May-2026

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


 Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07541303

Audited Consolidated Financial Results for the Half-Year / Year Ended March 31, 2026
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Half Year Ended			Year Ended	
	March 31, 2026	September 30, 2025	March 31, 2025	March 31, 2026	March 31, 2025
INCOME	UNAUDITED	UNAUDITED	UNAUDITED	AUDITED	AUDITED
Revenue from operations	44,696.01	37,956.60	30,494.76	82,652.62	54,858.90
Other Income	242.84	311.44	353.63	554.28	588.15
Total Income	44,938.85	38,268.04	30,848.39	83,206.89	55,447.05
EXPENSES					
Operating Expenses	35,488.50	29,934.89	23,660.87	65,423.39	43,375.33
Employee benefits expenses	2,738.27	2,050.07	2,296.22	4,788.34	3,957.85
Depreciation and amortisation expenses	2,610.43	2,115.54	1,516.30	4,725.98	2,155.73
Finance costs	701.89	657.05	378.40	1358.94	674.47
Other expenses	1,478.40	1,602.29	1,285.23	3,080.69	2,165.34
Total Expenses	43,017.49	36,359.85	29,137.02	79,377.34	52,328.72
Profit Before Tax	1,921.36	1,908.19	1,711.37	3,829.55	3,118.32
Tax Expenses					
Current Tax	397.08	587.66	416.49	984.74	715.91
Deferred Tax	192.85	-90.74	-9.57	102.11	-67.80
Profit for the Year	1,717.13	1,229.79	1,285.31	2,946.92	2,334.61
Earnings per equity share of face value of ₹ 10 each					
Basic (in ₹)	7.21	5.16	5.40	12.38	9.80
Diluted (in ₹)	7.21	5.16	5.40	12.38	9.80

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: 29-May-2026

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


 Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07541303

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

Consolidated Statement of Profit and Loss for the year ended 31 March, 2026

Particulars	Note No.	Year Ended March 31, 2026	Year Ended March 31, 2025
INCOME			
Revenue from operations	21	82,652.62	54,858.90
Other Income	22	554.28	588.15
Total Income		83,206.89	55,447.05
EXPENSES			
Operating Expenses	23	65,423.39	43,375.33
Employee Benefits Expenses	24	4,788.34	3,957.85
Depreciation and Amortisation Expenses	25	4,725.98	2,155.73
Finance Costs	26	1,358.94	674.47
Other Expenses	27	3,080.69	2,165.34
Total Expenses		79,377.34	52,328.72
Profit Before Tax		3,829.55	3,118.32
Exceptional items		-	-
Profit after exceptional items and tax		3,829.55	3,118.32
Tax Expenses			
Current Tax		984.74	715.91
Deferred Tax		102.11	-67.80
IX.) Profit / (Loss) from continuing operations (VII-VIII)		2,946.92	2,334.61
Profit for the Year		2,946.92	2,334.61
Earnings per equity share of face value of ₹ 10 each			
Basic (in ₹)		12.38	9.80
Diluted (in ₹)	28	12.38	9.80

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: 29-May-2026

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



Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07541303

Consolidated Cash Flow Statement for the year ended 31 March, 2026
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	Year Ended March 31, 2026	Year Ended March 31, 2025
A. Cash flows from (used in) Operating Activities :		
Profit before tax	3,829.55	3,118.32
Adjusted for:		
Depreciation / Amortization Expense	4,725.98	2,155.73
Loss on Sale of PPE	9.13	3.62
Profit on Sale of PPE	-69.57	-19.44
Profit on Sale of Investments	-14.62	-37.22
Government Subsidy	.00	-1.50
Interest Income on FDR	-372.58	-514.68
Interest income on security deposit	-4.05	-.35
Interest Expenses	1,169.95	503.12
Provision for Doubtful Advances	.00	.00
Provision for Bad Debts	138.99	40.06
Exchange Fluctuation	.00	-1.78
Operating Profit before Working Capital Changes	9,412.77	5,245.89
<i>Adjustments for working capital</i>		
(Increase) / Decrease in Trade Receivables	-7,214.89	-5,693.60
(Increase) / Decrease in Long & Short Term Loans and Advances	-578.27	-799.51
(Increase) / Decrease in Other Current and Non Current Assets	17.93	-378.42
Increase / (Decrease) in Long Term Provisions	-114.99	-88.96
Increase / (Decrease) in Other Current and Non Current Liabilities	1,152.80	746.48
Increase / (Decrease) in Trade Payables	3,689.48	1,828.11
Increase / (Decrease) in Short Term Provisions	79.92	3.90
Net cash flows from (used in) Operations	6,444.76	863.90
Tax Paid (Net)	1285.54	843.39
Net cash flows from (used in) Operating Activities (A)	5,159.22	20.51
B. Cash flows from (used in) Investing Activities :		
Investment in Mutual Funds	-6942.51	-900.00
Purchase of Property, Plant and Equipement	-8710.97	-7,230.39
Sale of Property, Plant and Equipement	434.40	56.41
Sale of Mutual Fund	6557.13	37.22
Fixed Deposit Created/ matured	1,798.51	4,889.67
Interest Received	376.63	362.76
Capital Advances given and adjustments	-322.19	23.11
Net cash flows from (used in) Investing Activities (B)	-6,809.01	-2,761.21
C. Cash flows from (used in) Financing Activities :		
IPO Issue Expenses	-	-8.53
Long Term Borrowing taken and repaid	699.78	3,821.35
Short Term Borrowings	1,089.99	1,371.07
Interest paid	-1,169.95	-397.71
Lease obligations	2,391.17	-254.24
Net cash flows from (used in) Financing Activities (C)	3,010.99	4,531.93
Net increase (decrease) in cash and cash equivalents (A+B+C)	1,361.20	1,791.24
Cash and cash equivalent at the beginning of the year	3,519.64	1,728.41
Cash and cash equivalent at the end of the year	4,880.84	3,519.64

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 March 31, 2026	Year Ended March 31, 2025
Cash on Hand	1,708.08	41.60
Balance with banks	44.17	2,133.87
Bank deposits, maturity less than 3 months	3,128.59	1,344.17
Cash and cash equivalents	4,880.84	3,519.64

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: 29-May-2026

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 year ended March 31, 2026

1. The above Consolidated Financial Results for the half year ended March 31, 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 May 29, 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. **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, 2026, 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.

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, 2026)
WTI Fleet Providers Private Limited	Subsidiary	India	100%
PT WTI Trading and Mining Ventures	Subsidiary	Indonesia	100%
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 29, 2026