

Date: 30th June, 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: Clarification in submission of Outcome of Board Meeting-Financial Results dated 29th May, 2026**

Dear Sir/Madam,

With reference to your email regarding observations in the Outcome of Board Meeting and Financial Results submitted on 29th May 2026, we hereby submit our clarification as under:

Sr. No.	Query	Company Remarks
1.	Standalone Auditor's Report not submitted	<p>The Company had approved the Audited Standalone Financial Results for the financial year ended 31 March 2026 at the Board Meeting held on 29 May 2026. However, due to an inadvertent error while uploading the documents on the Exchange portal, the Standalone Limited Review Report was attached instead of the Standalone Independent Auditor's Report.</p> <p>The omission was limited to the attachment of the relevant report and does not affect the financial results approved by the Board and submitted to the Exchange.</p> <p>The correct Standalone Auditor's Report is being submitted separately for your records. We further confirm that there is no change in the Audited Standalone Financial Results already disclosed to the Exchange.</p> <p>The omission was procedural in nature and did not affect the audited financial statements, financial results, or any information disclosed to investors.</p>
2.	Consolidated Auditor's Report not	The Company had approved the Audited Consolidated Financial Results for the financial year ended 31 March 2026 at the Board

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

	submitted	<p>Meeting held on 29 May 2026. However, due to an inadvertent error while uploading the documents on the Exchange portal, the Consolidated Limited Review Report was attached instead of the Consolidated Independent Auditor's Report. We further confirm that there is no change in the Audited Consolidated Financial Results already disclosed to the Exchange.</p> <p>The omission was limited to the attachment of the relevant report and does not affect the financial results approved by the Board and submitted to the Exchange.</p> <p>The correct Consolidated Auditor's Report is being submitted separately for your records. There is no change in the financial results approved by the Board of Directors and already submitted to the Exchange.</p> <p>The omission was procedural in nature and did not affect the audited financial statements, financial results, or any information disclosed to investors.</p>
3.	Delay in submission of financial results	<p>The Board Meeting concluded at 12:48 PM and the outcome along with the financial results was submitted to the Exchange at 1:19 PM, resulting in a delay of approximately one minute beyond the prescribed timeline.</p> <p>The delay was inadvertent and occurred during the process of finalizing and uploading the requisite documents on the Exchange portal. The Company regrets the delay and has reinforced its internal compliance review procedures to ensure timely submissions going forward.</p>
4.	Discrepancy in XBRL filing – Consolidated PAT mismatch	<p>During a review of the XBRL submission, it was observed that the Consolidated Profit After Tax (PAT) figure was inadvertently reported as Rs. 2,745.76 lakhs instead of the correct amount of Rs. 2,946.92 lakhs due to a data entry/mapping error in the XBRL filing process.</p> <p>The Company has since corrected and re-submitted the XBRL filing to accurately reflect the Consolidated PAT of Rs. 2,946.92 lakhs, as disclosed in the approved financial results. We further clarify that the discrepancy was limited to the XBRL filing and there is no</p>

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

		change in the financial results approved by the Board of Directors and submitted to the Exchange.
--	--	---

The Company assures the Exchange of its commitment towards full compliance with SEBI (LODR) Regulations, 2015 and NSE requirements.

The Company regrets the inadvertent errors and assures the Exchange of its commitment towards strict compliance with all applicable regulatory requirements.

We request you to kindly take the above clarification and revised submissions on record.

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,

Sector-21, Dwarka, New Delhi-110077

Tel : +91 11 45434543

Email : info@wticabs.com

Website : www.wticabs.com

Independent Auditor's Report on Annual Standalone Financial Results of Wise Travel India Limited (formerly Known as Wise Travel India Private Limited), pursuant to the Regulation 33 of the 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 & year ended March 31, 2026 included in the accompanying "Statement of Standalone Financial Results for the half-year & year ended March 31, 2026 (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 for the half year ended March 31, 2026 and the year-to-date results for the period from April 1, 2025 to March 31, 2026 ("the Statement") attached herewith, being submitted by the company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations") 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 & year ended March 31, 2026 :

- a. are presented in accordance with requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015; and
- b. gives a true and fair view in conformity with the regulations 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 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 for the Audit of the financial results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the half-year & year ended March 31, 2026 under the provisions of the Companies Act, 2013 ("the Act") and the Rules thereunder, and we have fulfilled our ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained 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 principle laid down in the 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 Financial Results. This responsibility also includes maintenance of adequate accounting records in accordance with the provision of the Act, for safeguarding of the assets and for preventing detecting frauds and other irregularities; selection and application of the appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial control that were operating efficiently 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 the Board of Directors of the Company are responsible for assessing the Company's ability to continue as 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 cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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 misstatements 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 guarantee that an audit conducted in accordance with SA's 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 an economic decision of users taken on the basis of the statement.

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

- identify and assess the risk 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.



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

- Obtain as understanding of the internal control relevant to the audit in audit to design the audit procedure 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 the financial statements in place and operating efficient effectiveness of such controls.
- Evaluate the appropriateness of the accounting policies used in the reasonableness of the accounting estimates and related disclosures made by the management and the 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 exist related to the events or condition that may cast significant doubt on the ability of the company to continue as going concern if we conclude that material uncertainty exist we are required to draw attention in our auditor's report to the related disclosures in the financial results or if such disclosure are inadequate to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our audit reports. However, future events or conditions may cause the company to cease to continue as Going concern.
- Evaluate the overall presentation structure and content of the statement including the disclosures, and whether the statement represents the underlying transactions and events in the manner that achieve fair presentation.

We communicate with those charged with the governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in the internal control that we identify during our audit. We also provide those charged with the governance with the statement that we have Complied with the 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 the gamble, related safeguards.

We also perform procedures in accordance with the circular issued by the Securities and Exchange board of India (SEBI) under Regulation 33(8) of the listings regulations, as amended, to the extent applicable.



Raj Gupta & Co

CHARTERED ACCOUNTANTS

Website: www.carajgupta.com

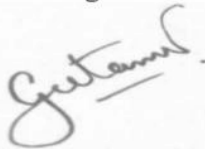
Email: rgc.delhi1@gmail.com

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

Other Matters

The standalone financial results for the year ended March 31st 2026 being the balancing figure between the audited figures in respect of the first full financial year and the published half-year figures up to September 30, 2025 of the current financial year which were subject to limited review by us, as required under the LODR regulation. Our opinion on the Audit of the Standalone Financial Results for the year ended March 31, 2026 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: 26532274MAMQJV4178



Place: New Delhi

Date: 29th May 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 31 March, 2026
 (All the figures are in Indian rupees lakhs unless otherwise stated)

Particulars	As at March 31, 2026	As at March 31, 2025
I.) EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	2,381.18	2,381.18
(b) Reserves and Surplus	17,831.39	14,781.76
Total Shareholders' Funds	20,212.57	17,162.95
2. Non-current Liabilities		
(a) Long-Term Borrowings	6,949.04	5,055.68
(b) Other Long-Term Liabilities	448.53	289.05
(c) Long Term Provisions	55.27	170.61
Total Non-Current Liabilities	7,452.84	5,515.34
3. Current liabilities		
(a) Short-Term Borrowings	1,991.48	1,962.13
(b) Trade Payables		
(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	2,247.61	1,654.19
(d) Short Term Provisions	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	8,113.86	6,795.59
(ii) Intangible Assets	.92	2.01
(b) Non Current Investments	3,568.57	1,137.37
(c) Long Term Loans and Advances	1,534.38	3,005.27
(d) Non Current Assets	1,482.14	1,547.35
(e) Deferred Tax Assets	158.66	106.02
Total Non-Current Assets	14,858.53	12,593.61
2. Current assets		
(a) Trade Receivables	20,819.55	13,913.62
(b) Cash and Other Bank Balances	4,729.92	5,623.33
(c) Short Term Loans and Advances	1594.88	783.80
(d) Other Current Assets	623.91	566.73
Total Current Assets	27,768.26	20,887.48
Total Assets	42,626.80	33,481.09

For Raj Gupta & Co.

Chartered Accountants

Firm Registration No.: 000203N

Geeta Jali 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 : 26532274MAMQJV4178
 Place : New Delhi
 Date: 29 - May - 2026

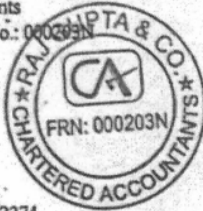
WISE TRAVEL INDIA LIMITED (Formerly known as Wise Travel India Private Limited)
 Regd. & Corporate Office: D-21, Corporate Park, 3rd Floor, Sector-21, Dwarka, New Delhi - 110077
 CIN - L63090DL2009PLC189594

Audited 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
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

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

Geetanjali Nagpal
 Geetanjali Nagpal
 Partner
 Membership No. 532274



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

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



Place : New Delhi
 Date: 29 - May - 2026

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	-432.77
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

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

Geeta Jali 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


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

1. The above Standalone Financial Results for the half year and 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 half year and 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 current financial year.
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

Independent auditors report on audit of the Annual consolidated financial result of the Wise Travel India Limited (formerly known as Wise Travel India Private Limited), pursuant to Regulations 33 of the Securities and Exchange board of India (Listing and 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 & year ended March 31, 2026 included in the accompanying "Statement of Consolidated Financial Results" for the half year & year ended March 31, 2026 (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 & year ended March 31, 2026, attached herewith, being submitted by the parent pursuant to requirements of regulations 33 of the SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015, as amended (the "LODR Regulations").

In our opinion and to the best of our information and according to the explanation given to us, and based on the consideration of the audit report of the other auditors on standalone financial statement of the subsidiaries referred in the other matter section below, the consolidated financial statement results for the half-year & year ended March 31, 2026:

- (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 requirement of Regulations (33) of the LODR Regulations; and
- (iii) Gives a true and fair view in conformity with the recognition and measurement principle 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 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 the standard



are further described in the auditors responsibilities section below. We are independent of the group in accordance with the code of ethics issued by the institute of chartered accountant of India (“the ICAI”) together with the ethical requirements that are relevant to the audit of the consolidated financial results for the half year & year ended March 31, 2026 under the provision 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 the report referred to in “Other Matters” paragraph below, is sufficient and appropriate to provide a basis for our Opinion.

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

The statement has been prepared on the basis of consolidated AS financial statement for the half-year & year ended March 31, 2026. The Parent Company’s Management and the Board of Directors are responsible for the preparation and presentation of these consolidated AS financial results that give true or 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 Standards (AS) prescribed under section 133 of the Act read with the relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with the regulation 33 of the Listings Regulations.

The Parent Company’s Board of Directors is also responsible for ensuring accuracy of the records including financial information considered necessary for the preparation of the Financial Results. Further, in terms of the provision of the act the respective management and the Board of Directors of the Company included in the Group are responsible for the maintenance of adequate accounting records in accordance with the provision of the act for the safeguard 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 misstatements, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the management and board of directors of the Parent company, as aforesaid.

In preparing the statement, the respective management and the Board of Directors of the Company included in the Group are responsible for assessing the ability of the Group Companies to continue as going concern, disclosing as applicable, matters related to the 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 Responsibility for the Audit of the Consolidated Financial Results

Our objective is to obtain reasonable assurance about whether the statement as a whole are free from material misstatement, whether due to the 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 the SAs will always detect our material in a statement when it exists. Misstatement can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decision of the users taken on the basis of the statement.

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

- Identify and assess the risk of the material misstatement of the statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtained audit evidence that are sufficient and appropriate to provide a basis of our opinion. The risk of not detecting a material misstatement resulting from Fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of the internal control.
- Obtain an understanding of the internal control relevant to the audit in order to design the audit procedure 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 the financial statement in place and operating effectiveness of such controls.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management and the board of directors.
- Conclude on the appropriateness of the Board of Directors use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to the events or conditions that may cause significant doubt on the ability of the group to continue as a going concern if we conclude that material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosure in the financial results or if any such disclosure 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 this statement, including the disclosures, and whether the statement represents 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 the financial information of such entities included in the statement of which we are the independent auditors.



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

We also perform procedure 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 Statement and audited standalone special purpose financial statements reflect total assets(net), total revenue, parent's share of the net profit and net cash flows for the year ended March 31, 2026 as given below:

S. No.	Company's Name	As at	Year Ended		
		March 31, 2026 (In Lakhs)	March 31, 2026 (In Lakhs)		
		Total Assets (Net)	Total Revenue	Net Cash Flow	Parent's Share of Net Profit
1	WTI Fleet Providers Private Limited, India	23.60	9,839.11	(79.86)	(81.59)
2	WTI Rent a Car LLC, Dubai	2,114.35	2,728.10	16.88	(7.94)
3	PT WTI Trading and Mining Ventures, Indonesia	74.03	-	-	-

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, insofar as it relates to the amount and disclosures included in respect of these subsidiaries, is based solely on the report of such auditors and procedures performed as stated under Auditor's Responsibilities for the Audit of Consolidated Financial Results section above.

2. The Consolidated Financial Result includes the result for the half year ended March 31, 2026 being the balancing figure between the audited financial results in respect of the financial year and published figures up to September 30, 2025 of the current financial year which were subject to limited review by us as required by under the LODR regulations.



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

Our Opinion on the audit of the Consolidated Financial results for the year ended March 31, 2026 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: 26532274ZVYHJB7696

Place: New Delhi

Date: 29th May 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 - I.63090DL2009PLC189594

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

Particulars	As at March 31, 2026	As at March 31, 2025
I.) EQUITY AND LIABILITIES		
1. Shareholders' Funds		
(a) Share Capital	2,381.18	2,381.18
(b) Reserves and Surplus	17,762.94	14,816.02
Total Shareholders' Fund	20,144.13	17,197.20
2. Non-current Liabilities		
(a) Long-Term Borrowings	10,680.70	7,589.75
(b) Other Long-Term Liabilities	709.92	609.68
(c) Long Term Provisions	56.55	171.54
Total Non-Current Liabilities	11,447.16	8,370.97
3. Current Liabilities		
(a) Short-Term Borrowings	4,039.58	2,949.59
(b) Trade Payables		
(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	3,179.78	2,127.22
(d) Short Term Provisions	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		
(i) Property, Plant and Equipment	14,755.84	11,143.71
(ii) Intangible Assets	92	2.01
(b) Non Current Investments	1,301.25	901.25
(c) Long Term Loans and Advances	536.39	327.46
(d) Non Current Assets	1,491.92	1,547.35
(e) Deferred Tax Assets	201.56	99.44
Total Non-Current Assets	18,287.87	14,021.23
2. Current Assets		
(a) Trade Receivables	21,299.07	14,223.17
(b) Cash and Other Bank Balances	6,819.54	7,698.34
(c) Short Term Loans and Advances	2,083.30	1,190.34
(d) Other Current Assets	1,394.64	816.27
Total Current Assets	31,596.55	23,928.12
Total Assets	49,884.41	37,949.34

As per our Report of even date

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

For Raj Gupta & Co.
 Chartered Accountants

Firm Registration No.: 000203N

Geetanjali Nagpal
 Partner

Membership No. 532274

UDIN : 265322742VYHJB7K96

Place : New Delhi

Date: 29-May-2026



Manish Kumar Sharma
 (Whole Time Director)
 DIN : 07541303



Audited Consolidated Financial Results for the 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					
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	1,358.94	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	2,470.21
Earnings per equity share of face value of ₹ 10 each					
Basic (in ₹)	7.21	5.16	5.40	12.38	10.37
Diluted (in ₹)	7.21	5.16	5.40	12.38	10.37

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: 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 Equipment	-8710.97	-7,230.39
Sale of Property, Plant and Equipment	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

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

Notes to the Audited Consolidated Financial Results for the half year and year ended March 31, 2026

1. The above Consolidated Financial Results for the half year and 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 half year and year ended March 31, 2026, are the balancing figures between audited figures in respect of the full financial year and unaudited figures upto September 30, 2025, of the current financial year.
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.

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	99.99%
PT WTI Trading and Mining Ventures	Subsidiary	Indonesia	99%
WTI Rent A Car L.L.C	Subsidiary	Dubai	100%

On behalf of Board of Directors
Wise Travel India Limited

Manish



Manish Kumar Sharma
(Whole Time Director)
DIN - 07541303

Place: New Delhi
Date: May 29, 2026

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

(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