

Independent Auditor's Review Report on the Quarterly and year to date Standalone Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review Report to
The Board of Directors
Dook Travels Private Limited**

1. We have reviewed the accompanying statement of unaudited Special Purpose Interim IND AS Financial Information of Dook Travels Private Limited (the "Company") for the quarter ended March 31, 2025 and year ended March 31, 2025 (the "Statement") attached herewith, being submitted by the Company to the group auditors of Easy Trip Planners Limited, pursuant to their review of the consolidated financial results for the year ended March 31, 2025.
2. **The Company's Management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (Ind AS 34) "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 and in compliance with Regulation 33 of the Listing Regulations. 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. 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 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.
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 aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters

5. This Special Purpose Interim Ind AS Financial Information has been prepared by the Company's Management solely to assist the management of Easy Trip Planners Limited in the preparation of their consolidated financial results for the quarter ended March 31, 2025 and year ended March 31, 2025 pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time and their auditors in their review of such consolidated financial results and therefore it may not be suitable for other purpose. This review report is solely for the aforementioned purpose, and accordingly should not be used, referred to or distributed for any other purpose or to any other party without our prior written consent. Further, we do not accept or assume any liability



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SURI & SUDHIR

CHARTERED ACCOUNTANTS

or any duty of care for any other purpose for which or to any other person to whom this review report is shown or into whose hands it may come without our prior consent in writing.

For SURI & SUDHIR

Chartered Accountants

Firm registration number: 000601N



Sudhir Kumar Arora

Partner

Membership No.: 080338

UDIN: 25080338BMOCPO5136

Place: New Delhi

Date: May 29, 2025

Dook Travels Private Limited
CIN: U63000DL2013PTC262812

Flat No. 906, 9th Floor, Kanchenjunga Building, 18 Barakhamba Road, Central Delhi, New Delhi, Delhi, India, 110001

Notes to the statement of audited standalone financial results for the quarter and year ended March 31, 2025

- 1 This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 and relevant amendment rules thereafter and other recognised accounting practices and policies to the extent applicable.
- 2 The Statement includes the results for the quarter ended March 31, 2025 and March 31, 2024, being the balancing figure between audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the respective financial years which were subject to limited review.
- 3 These financial results have been prepared to enable the management of the Holding Company (Easy Trip Planners Ltd) to prepare its consolidated financial statements for the year ended March 31, 2025.
- 4 The company's business activity falls within a single line of business segment in terms of IND AS 108 "Operating Segments"
- 5 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 6 Previous period numbers have been regrouped wherever applicable, to the extent possible, to confirm to the current period presentation.

For and on behalf of the Board of Directors of
Dook Travels Private Limited

SANDEEP
KUMAR
GUPTA

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Sandeep Kumar Gupta

Director

DIN: 03046491

Place: New Delhi

Date: May 29, 2025

Dook Travels Private Limited
CIN: U63000DL2013PTC262812

Flat No. 906, 9th Floor, Kanchenjunga Building, 18 Barakhamba Road, Central Delhi, New Delhi, Delhi, India, 110001

Audited Standalone Statement of Assets and Liabilities as at March 31, 2025

(Amount in INR millions, unless otherwise stated)

Particulars	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
ASSETS		
I. Non-current assets		
(a) Property, plant and equipment	4.05	1.68
(b) Intangible assets	28.62	38.18
(c) Right of use asset	20.77	19.48
(d) Financial assets		
(i) Other financial assets	1.90	6.62
(e) Deferred tax asset (net)	2.44	3.74
Total non-current assets	57.78	69.70
II. Current assets		
(a) Financial Assets		
(i) Investments	-	30.32
(ii) Trade receivables	11.34	38.51
(iii) Cash and cash equivalents	83.51	41.63
(iv) Other Bank balance	7.25	0.55
(v) Other financial Assets	0.03	-
(b) Current Tax Assets (net)	-	-
(c) Other current assets	106.27	75.00
Total current assets	208.40	186.01
Total assets (I+II)	266.18	255.71
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	0.30	0.30
(b) Other equity	67.68	54.32
	67.98	54.62
LIABILITIES		
IV. Non-current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	18.37	17.24
(b) Provisions	3.74	2.06
Total non-current liabilities	22.11	19.30
V. Current liabilities		
(a) Financial Liabilities		
(i) Lease Liabilities	6.14	4.36
(ii) Trade payables		
(a) Total outstanding dues of micro enterprises and small enterprises	0.50	-
(b) Total outstanding dues of creditors other than micro enterprises and small enterprises	33.11	55.12
(iii) Other Financial Liabilities	5.45	4.93
(b) Contract Liability	126.81	101.30
(c) Provisions	0.08	0.06
(d) Other current liabilities	2.04	8.88
(e) Current tax liabilities	1.96	7.15
Total current liabilities	176.09	181.80
Total equity and liabilities (III+IV+V)	266.18	255.71

For and on behalf of the Board of Directors of
Dook Travels Private Limited

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Director
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Statement of standalone audited financial results for the year ended March 31, 2025

(Amount in INR millions, unless otherwise stated)

Particulars	Quarter ended			Year ended	
	March 31, 2025	December 31, 2024	March 31, 2024	March 31, 2025	March 31, 2024
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1. Income					
Revenue from operations	41.34	51.58	69.36	321.70	322.01
Other income	(3.98)	(8.23)	3.02	(2.85)	9.85
Total Income	37.36	43.35	72.38	318.85	331.86
2. Expense					
Service cost	12.06	19.13	33.60	147.85	206.42
Employee benefits expense	16.57	20.65	16.32	77.24	57.45
Finance costs	1.46	1.26	0.56	5.81	5.76
Depreciation and amortisation expense	4.41	4.05	3.49	16.46	14.82
Advertising and sales promotion	7.42	4.40	5.10	21.75	13.56
Payment gateway charges	-	-	-	-	-
Other expenses	6.44	6.49	4.76	28.36	15.84
Total expenses	48.36	55.98	63.83	297.47	313.86
3. Profit before tax (1-2)	(11.00)	(12.63)	8.55	21.38	18.00
4. Tax expense:					
Current tax	(2.17)	(2.47)	6.28	8.41	9.29
Adjustment of tax for previous period	(2.36)	-	0.46	(2.36)	0.46
Deferred tax charge / (credit)	(0.14)	2.32	(0.69)	1.30	(4.70)
Total tax expenses	(4.67)	(0.15)	6.05	7.35	5.05
5. Net Profit for the period (3-4)	(6.33)	(12.48)	2.51	14.03	12.95
6. Other comprehensive income					
Items that will not be reclassified to profit or loss in					
Re-measurement gains on defined benefit plans	(0.68)	-	-	(0.68)	-
Income tax effect	-	-	-	-	-
Other comprehensive income net of tax	(0.68)	-		(0.68)	-
	-	-			
7. Total comprehensive income for the period net of tax (5+6)	(7.01)	(12.48)	2.51	13.35	12.95
8. Paid-up equity share capital (face value INR 10/- per equity share)	0.30	0.30	0.30	0.30	0.30
9. Other equity				67.68	54.32
10. Earnings per equity share (face value INR 10/- per equity share) (not annualised for quarters):					
(a) Basic	(210.95)	(416.03)	83.65	467.56	431.53
(b) Diluted	(210.95)	(416.03)	83.65	467.56	431.53

See accompanying notes to the statement of financial results

For and on behalf of the Board of Directors of
Dook Travels Private Limited

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Sandeep Kumar Gupta

Director

DIN: 03046491

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Statement of standalone audited financial results for the year ended March 31, 2025

Particulars	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
A Cash flow from operating activities		
Profit before tax	21.39	18.00
Profit before tax	21.39	18.00
Non cash adjustment to reconcile (Loss)/Profit before tax to net cash flows:		
Depreciation and amortization expense	16.46	14.82
Impairment allowance of trade receivables	1.25	1.60
Cessation of Lease Liability	(0.00)	(0.14)
Profit on sale of fixed assets	-	-
Profit on sale of mutual funds	5.23	(1.49)
Fair value gain on financial instruments at fair value through profit or loss	-	(0.32)
Provision for doubtful advances	2.21	1.32
Loss on sale of assets	-	0.04
Balance Written off	0.16	-
Provision for contingencies	-	1.50
Liabilities no longer required written back	1.50	-
Interest income on:		
- Bank deposits	(0.61)	(0.34)
- On loans	-	-
- Security deposits carried at amortised cost	(0.21)	(0.20)
Interest expense		
- On others	0.24	1.60
- On lease liabilities (refer note 29)	3.61	3.00
Operating (Loss)/Profit before working capital changes	51.24	39.39
Working capital adjustments:		
(Increase) / Decrease in Trade Receivables	25.92	(25.67)
(Increase) / Decrease in loans	-	-
(Increase) / Decrease in Other financial Assets	(0.43)	5.49
(Increase) / Decrease in Other Current Assets	(33.60)	(57.50)
Increase / (decrease) in Trade Payables	(23.03)	33.92
Increase / (decrease) in Other financial liabilities	0.52	4.93
Increase / (decrease) in Contract liabilities	25.51	64.03
Increase / (decrease) in Other current liabilities	(6.84)	(0.53)
Increase / (decrease) in Provisions	1.02	2.12
Cash (used in)/generated from operations	40.30	66.18
Direct taxes paid (net of refund)	(11.24)	(1.47)
Net cash flows (used in)/generated from operating activities (A)	29.06	64.71
B Cash flow from investing activities:		
(Purchase) / sale of Property, plant and equipment and intangible assets	(3.27)	(0.74)
Sale of Property, plant and equipment	-	0.16
Proceeds / (investment) in mutual funds	25.09	(28.51)
Investment in deposits	(1.38)	(5.97)
Interest received	0.61	0.34
Net cash flows used in investing activities (B)	21.05	(34.72)
C Cash flow from financing activities:		
Interest paid	(0.24)	(1.60)
Interest and principal payment of lease liabilities	(8.00)	(6.47)
Net cash flow from/(used in) financing activities (C)	(8.23)	(8.07)
D Net increase/(decrease) in cash and cash equivalents (A+B+C)	41.88	21.92
E Cash & cash equivalents as at the beginning of the period	41.63	19.71
Cash & cash equivalents as at the end of the period (D+E)	83.51	41.63
Cash and cash equivalents comprises:		
Cash on hand	0.04	0.09
Funds in transit	0.21	0.04
Balances with banks:		
- Current account	83.26	41.50
- Deposit account (with original maturity of three months or less)	-	-
Less: Bank overdrafts		
Total cash and cash equivalents	83.51	41.63

For and on behalf of the Board of Directors of
Dook Travels Private Limited

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Sandeep Kumar Gupta
Director
DIN: 03046491

Place: New Delhi
Date: May 29, 2025