



KAMAL JHUNJHUNWALA & CO.

CHARTERED ACCOUNTANTS

OFFICE NO. 30, 1ST FLOOR, C-BLOCK, DDA MARKET, YOJANA VIHAR, DELHI-110092

Mob.: 9810232018, E-mail : fcakkj@gmail.com

Independent Auditor's Review Report on the Quarterly 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
EASEMYTRIP SG PTE. LTD**

1. We have reviewed the accompanying statement of audited Special Purpose Interim IND AS Financial Information of EASEMYTRIP SG PTE. LTD (the "Company") for the quarter ended 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 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 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 Kamal Jhunjhunwala & Co.

Chartered Accountants

Firm registration number: 012697

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K.K Jhunjhunwala

Proprietor

Membership No.: 091826

UDIN: 25091826BMGLYB7118

Place: New Delhi

Date: May 28, 2025



EASEMYTRIP SG PTE. LTD.

Registered office: 105A Edgefield Plains, #11-15, Singapore-821105

CIN: 201434805H

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 (as amended) 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 financial results for the quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of full financial year upto March 31, 2025 and the unaudited published year to date figures upto December 31, 2024, being the date of third quarter of the financial year which were subjected to limited review.
- 3 The Company's business activity falls within a single line of business segment in terms of IND AS 108 "Operating Segments".
- 4 These financial results have been prepared to enable the management of the Holding Company (Easy Trip Planners Ltd) to prepare its consolidated financial statements .
- 5 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
EASEMYTRIP SG PTE. LTD.**

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Rikant Pittie

Director

DIN No. 03136369

Place: New Delhi

Date: May 28, 2025

EASEMYTRIP SG PTE. LTD.
Registered office: 105A Edgefield Plains, #11-15, Singapore-821105
CIN: 201434805H
Audited Standalone Statement of Assets and Liabilities as at March 31, 2025

(Amount in INR million, unless otherwise stated)

Particulars	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
ASSETS		
II. Current assets		
(a) Financial assets		
(i) Trade receivables	-	-
(ii) Cash and cash equivalents*	0.00	0.35
(iiii) Loans	6.37	6.17
(iv) Other financial assets	0.98	0.45
Total current assets	7.35	6.97
Total Assets	7.35	6.97
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	7.12	7.12
(b) Other equity		
Retained earnings	(12.03)	(11.25)
Other reserves	0.77	1.06
	(4.14)	(3.06)
LIABILITIES		
V. Current liabilities		
(a) Financial liabilities		
(i) Borrowing	9.24	8.78
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises;		
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.75	0.51
(iii) Other financial liabilities	1.50	0.74
Total current liabilities	11.49	10.03
Total equity and liabilities (III+IV+V)	7.35	6.97

*Amount below rounding off norms adopted by the company

**For and on behalf of the Board of Directors of
EASEMYTRIP SG PTE. LTD.**

**RIKANT
PITTIE**

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Rikant Pittie
Director
DIN No. 03136369

Place: New Delhi
Date: May 28, 2025

EASEMYTRIP SG PTE. LTD.
Registered office: 105A Edgefield Plains, #11-15, Singapore-821105
CIN: 201434805H
Statement of audited standalone financial results for the quarter and year ended March 31, 2025

(Amount in INR million, 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	-	-	-	-	-
Other income	0.13	0.12	0.13	0.51	0.46
Total Income	0.13	0.12	0.13	0.51	0.46
2. Expense					
Finance costs	0.19	0.17	0.20	0.73	0.72
Other expenses	0.56	-	0.76	0.56	0.95
Total expenses	0.75	0.17	0.96	1.29	1.67
3. Profit before tax (1-2)	(0.62)	(0.05)	(0.83)	(0.78)	(1.21)
4. Tax expense:					
Current tax	-	-	-	-	-
Deferred tax credit	-	-	-	-	-
Total tax expenses	-	-	-	-	-
5. Net Profit for the periods / years (3-4)	(0.62)	(0.05)	(0.83)	(0.78)	(1.21)
6. Other comprehensive income					
Items that will not be reclassified to profit or loss in subsequent years					
Re-measurement gains on exchange differences on translation of foreign operations	(0.21)	0.12	0.04	(0.29)	(0.01)
Income tax effect	-	-	-	-	-
Other comprehensive income net of tax	(0.21)	0.12	0.04	(0.29)	(0.01)
7. Total comprehensive income for the periods / year net of tax (5+6)	(0.83)	0.07	(0.79)	(1.07)	(1.22)
8. Paid-up equity share capital (face value SGD 1 per equity share)	7.12	7.12	7.12	7.12	7.12
9. Other equity				(11.26)	(10.19)
10. Earnings per equity share (face value SGD 1 per equity share) (not annualised for quarters):					
(a) Basic	(4.16)	(0.37)	(8.04)	(5.22)	(8.04)
(b) Diluted	(4.16)	(0.37)	(8.04)	(5.22)	(8.04)

See accompanying notes to the statement of financial results

**For and on behalf of the Board of Directors of
EASEMYTRIP SG PTE. LTD.**

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Rikant Pittie
Director
DIN No. 03136369

Place: New Delhi
Date: May 28, 2025

EASEMYTRIP SG PTE. LTD.
Registered office: 105A Edgefield Plains, #11-15, Singapore-821105
CIN: 201434805H
Audited Standalone Statement of Cash Flows for the year ended March 31, 2025

(Amount in INR million, unless otherwise stated)

Particulars	As at	
	March 31, 2025	March 31, 2024
	(Audited)	(Audited)
Cash flow from operating activities		
Loss before tax	(0.78)	(1.21)
Adjustment to reconcile profit before tax to net cash flows		
Finance cost	0.73	0.72
Interest Income	(0.51)	(0.45)
Operating loss before working capital changes	(0.56)	(0.94)
Movements in working capital :		
Increase / (decrease) in trade payables	0.24	0.14
Increase in other current liabilities	-	(0.01)
(Increase) / decrease in other financial assets	(0.53)	-
Cash generated from operations	(0.85)	(0.81)
Taxes paid (net of refunds)	-	-
Net cash flow from operating activities (A)	(0.85)	(0.81)
Cash flow from investing activities		
Loan to related party	(0.20)	(6.17)
Interest income	0.51	-
Net cash flow used in investing activities (B)	0.31	(6.17)
Cash flows from financing activities		
Proceeds from borrowings	0.46	0.57
Interest paid	0.02	(0.35)
Net cash flow used in financing activities (C)	0.48	0.22
Net increase in cash and cash equivalents (A+B+C)	(0.06)	(6.76)
Cash and cash equivalents at the beginning of the year	0.35	7.12
Net foreign exchange difference	(0.29)	0.01
Cash and cash equivalents at the end of the year	0.00	0.35
Components of cash and cash equivalents		
Cash on hand*	-	0.00
With banks		
- On current account*	0.00	0.35
Total cash and cash equivalents	0.00	0.35

*Amount below rounding off norms adopted by the company

**For and on behalf of the Board of Directors of
EASEMYTRIP SG PTE. LTD.**

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