

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
EASY TRIP PLANNERS DO BRASIL LTDA

1. We have reviewed the accompanying statement of audited Special Purpose Interim IND AS Financial Information of EASY TRIP PLANNERS DO BRASIL LTDA (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 **Ambani & Associates LLP.**

Chartered Accountants

Firm registration number: 016923N

HITESH

AMBANI

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HITESH AMBANI

Date: 2025.05.29

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per **Hitesh Ambani**

Partner

Membership No.: 506267

UDIN: 25506267BMJBNF2817

Place: New Delhi

Date: May 29, 2025

EASY TRIP PLANNERS DO BRASIL LTDA

Registered office: AV CÂNDIDO HARTMANN,1987, Unit 05, Floor 01, Park Hill Building Complex, 80.710-542, BIGORRILHO, CURITIBA ,PR (Paraná)

EIN: 59.201.802/0001-02

Notes to the statement of unaudited standalone financial results for the quatert 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 Company's business activity falls within a single line of business segment in terms of IND AS 108 "Operating Segments"
- 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 .
- 4 The company has been incorporated on January 30, 2025 and March 31, 2025 being the first financial for the period from January 30, 2025 to March 31, 2025, hence previous period numbers have not been disclosed.
- 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
EASY TRIP PLANNERS DO BRASIL LTDA**

**RIKANT
PITTIE** Digitally signed
by RIKANT PITTIE
Date: 2025.05.29
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Rikant Pitti
Director
DIN: 03136369

Place: New Delhi
Date: May 29, 2025

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EIN: 59.201.802/0001-02

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)	As at March 31 2024 (Audited)
	Refer note 4	Refer note 4
ASSETS		
I. Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	0.08	-
Total current assets	0.08	-
Total assets (I)	0.08	-
EQUITY AND LIABILITIES		
II. EQUITY		
(a) Equity share capital	-	-
(b) Other equity		
(i) Retained earnings*	(0.00)	-
(ii) Other reserves*	0.00	-
	(0.00)	-
LIABILITIES		
III. Current liabilities		
(a) Financial liabilities		
(i) Borrowing	-	-
(ii) Other financial liabilities	0.08	-
Total current liabilities	0.08	-
Total equity and liabilities (II+III)	0.08	-

*0.00 Amount represents rounding off norms adopted by the company

For and on behalf of the Board of Directors of
EASY TRIP PLANNERS DO BRASIL LTDA

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Rikant Pitti
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Statement of audited standalone Financial information 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)
	(Refer note 4)	(Refer note 4)	(Refer note 4)	(Refer note 4)	(Refer note 4)
1. Income					
Revenue from operations	-	-	-	-	-
Other income	-	-	-	-	-
Total Income	-	-	-	-	-
2. Expense					
Finance costs*	0.00	-	-	0.00	-
Other expenses	-	-	-	-	-
Total expenses	0.00	-	-	0.00	-
3. Loss before tax (1-2)	(0.00)	-	-	(0.00)	-
4. Tax expense:					
Current tax	-	-	-	-	-
Deferred tax charge / (credit)	-	-	-	-	-
Total tax expenses	-	-	-	-	-
5. Net Loss for the periods (3-4)	(0.00)	-	-	(0.00)	-
6. Other comprehensive income					
Items that will not be reclassified to profit or loss in subsequent periods					
Re-measurement gains on exchange differences on translation of foreign operations*	0.00	-	-	0.00	-
Income tax effect	-				
Other comprehensive income net of tax*	0.00	-	-	0.00	-
7. Total comprehensive income for the periods net of tax (5+6)*	(0.00)	-	-	(0.00)	-
8. Paid-up equity share capital	-	-	-	-	-
9. Other equity				(0.00)	-
10. Earnings per equity share (not annualised for quarters):					
(a) Basic	-	-	-	-	-
(b) Diluted	-	-	-	-	-

*0.00 Amount represents rounding off norms adopted by the company

See accompanying notes to the statement of standalone financial results.

**For and on behalf of the Board of Directors of
EASY TRIP PLANNERS DO BRASIL LTDA**

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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 (Audited)	As at March 31 2024 (Audited)
	Refer note 4	Refer note 4
A Cash flow from operating activities		
1 Loss before tax	(0.00)	-
Loss before tax	(0.00)	-
2 Adjustments to reconcile profit before tax to net cash flows:		
Interest expense	-	-
	-	-
3 Operating profit before working capital changes (1+2)	(0.00)	-
4 Working Capital adjustments:		
Increase / (Decrease) in other financial liabilities	0.08	
Net changes in working capital	0.08	-
5 Cash flows from operating activities (3+4)	0.08	-
6 Direct taxes paid (net of refunds)	-	-
7 Net cash flows from operating activities (5-6) (A)	0.08	-
B Cash flow from investing activities:		
Payment for purchase of Investment property	-	-
Payment of dividend	-	-
Net cash flow from/(used in) investing activities (B)	-	-
C Cash flow from financing activities:		
Interest paid	-	-
Proceeds from current borrowings	-	-
Re-measurement gains/ (losses) on exchange differences on translation of foreign operations	0.00	
Net cash flow from financing activities (C)	0.00	-
D Net increase/(decrease) in cash and cash equivalents (A+B+C)	0.08	-
E Cash & cash equivalents as at the beginning of the period	-	-
Re-measurement gains/ (losses) on exchange differences on translation of foreign operations		
Cash & cash equivalents as at the end of the period (D+E)	0.08	-
Cash and cash equivalents comprises:		
Balances with banks:		
- Current account	0.08	-
	0.08	-

**For and on behalf of the Board of Directors of
EASY TRIP PLANNERS DO BRASIL LTDA.**

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