

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

Glegoo Innovations Private Limited

1. We have reviewed the accompanying statement of audited Special Purpose Interim IND AS Financial Information of Glegoo Innovations 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 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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Date: 2025.05.29 21:49:10 +05'30'

per **Hitesh Ambani**

Partner

Membership No.: 506267

UDIN: 25506267BMJBNN1891

Place: New Delhi

Date: May 29, 2025

GLEGOO INNOVATIONS PRIVATE LIMITED

Registered Office: 17, Air Bypass Road, New Balaji Colony Tirupathi Chittoor, Andhra Pradesh -517501

CIN: U74999AP2019PTC111673

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 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 for the period ended March 31, 2025.
- 4 The figures of the last quarter are the balancing figure between the audited figures in respect of the full financial year upto March 31, 2025 and the unaudited published year-to-date figures upto December 31, 2024, being the date of the end of the third quarter of the financial year which were subjected to limited review.
- 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
Glegoo Innovations Private Limited**

Someneni Ravi Kumar Digitally signed by Someneni Ravi Kumar
Date: 2025.05.29 19:32:17 +05'30'

Someneni Ravi Kumar
Director
DIN: 3523476

Place: New Delhi
Date: May 29, 2025

Place: New Delhi
Date: May 29, 2025

GLEGOO INNOVATIONS PRIVATE LIMITED

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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	0.09	0.02
(b) Right of use asset	0.76	1.42
(c) Financial assets		
(i) Other financial assets	0.06	0.05
(d) Other Non Current Assets	6.70	-
Total non-current assets	7.61	1.49
II. Current assets		
(a) Financial assets		
(i) Cash and cash equivalents	5.45	3.48
(b) Other current assets	0.83	0.53
Total current assets	6.28	4.00
Total assets (I+II)	13.89	5.50
EQUITY AND LIABILITIES		
III. EQUITY		
(a) Equity share capital	5.00	3.63
(b) Other equity		
(i) Retained earnings	6.55	(1.78)
	11.55	1.85
LIABILITIES		
IV. Non-current liabilities		
(a) Financial liabilities		
(i) Lease Liabilities	0.07	0.84
Total non-current liabilities	0.07	0.84
V. Current liabilities		
(a) Financial liabilities		
(i) Trade payables		
Total outstanding dues of micro enterprises and small enterprises;	0.25	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.80	1.94
(ii) Other financial liabilities	0.33	0.17
(iii) Lease liability	0.76	0.64
(b) Other current liabilities	0.13	0.07
Total current liabilities	2.27	2.82
Total equity and liabilities (III+IV+V)	13.89	5.50

For and on behalf of the Board of Directors of
Glegoo Innovations Private Limited

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Kumar
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Place: New Delhi
Date: May 29, 2025

Someneni Ravi Kumar
Director
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GLEGOO INNOVATIONS PRIVATE LIMITED

Registered Office: 17, Air Bypass Road, New Balaji Colony Tirupathi Chittoor, Andhra Pradesh -517501

CIN: U74999AP2019PTC111673

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*	0.00	0.00	0.03	0.01	0.15
Total Income	0.00	0.00	0.03	0.01	0.15
2. Expense					
Employee benefits expense	0.67	0.65	0.89	2.99	4.23
Finance costs	0.04	0.03	0.04	0.14	0.15
Depreciation and amortisation expense	0.16	0.18	0.17	0.67	0.55
Advertising and sales promotion	0.07	0.06	0.84	0.45	1.23
Other expenses	1.85	2.52	2.38	7.89	6.39
Total expenses	2.79	3.45	4.32	12.14	12.55
3. Profit before tax (1-2)	(2.79)	(3.45)	(4.29)	(12.13)	(12.41)
4. Tax expense:					
Current tax	-	-	-	-	-
Deferred tax charge / (credit)	(6.70)	-	-	(6.70)	-
Total tax expenses	(6.70)	-	-	(6.70)	-
5. Net Profit/(loss) for the periods (3-4)	3.91	(3.45)	(4.29)	(5.43)	(12.41)
6. Other comprehensive income					
Items that will not be reclassified to profit or loss in subsequent period					
Re-measurement gains on defined benefit plans	-	-	-	-	-
Income tax effect	-	-	-	-	-
Other comprehensive income net of tax	-	-	-	-	-
7. Total comprehensive income for the periods net of tax (5+6)	3.91	(3.45)	(4.29)	(5.43)	(12.41)
8. Paid-up equity share capital (face value INR 10/- per equity)	5.00	4.46	3.63	5.00	3.63
9. Other equity				6.55	(1.77)
10. Earnings per equity share (face value INR 10/- per equity share) (not annualised for quarters):					
(a) Basic	7.81	(7.95)	(8.57)	(10.85)	(6.85)
(b) Diluted	7.81	(7.95)	(8.57)	(10.85)	(6.85)

*0.00 represents rounding off norms adopted by the company

See accompanying notes to the statement of financial results

**For and on behalf of the Board of Directors of
Glegoo Innovations Private Limited**

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Someneni Kumar Ravi
Director
DIN: 3523476

Place: New Delhi
Date: May 29, 2025

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CIN: U74999AP2019PTC111673

Audited Standalone Statement of Cash Flows for the year ended March 31, 2025

(Amount in INR million, unless otherwise stated)

Particulars	March 31, 2025 (Audited)	March 31, 2024 (Audited)
A Cash flow from operating activities		
1 Loss before tax	(12.13)	(12.41)
Profit before tax	(12.13)	(12.41)
2 Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization	0.67	0.55
Finance cost	0.01	-
Interest on lease liability	0.12	0.15
Interest income from:		
- On deposits with bank	-	(0.14)
	0.80	0.55
3 Operating profit before working capital changes (1+2)	(11.33)	(11.85)
4 Working Capital adjustments:		
(Increase) / Decrease in other financial assets	(0.01)	(0.05)
(Increase) / Decrease in other Current assets	(0.30)	(0.53)
Increase / (Decrease) in other financial liabilities	0.16	0.17
Increase / (Decrease) in other current liabilities	0.06	(0.52)
Increase / (Decrease) in trade payables	(0.89)	1.93
Net changes in working capital	(0.98)	0.95
5 Net cash flows used in operating activities (3+4)	(12.31)	(10.89)
6 Direct taxes paid (net of refunds)	-	-
7 Net cash flows used in operating activities (5-6)	(12.31)	(10.89)
B Cash flow from investing activities:		
Proceeds from sale of property, plant and equipment	(0.07)	-
Interest received	-	0.14
Net cash used in investing activities:	(0.07)	0.14
C Cash flow from financing activities:		
Proceeds from share premium on issue of share capital	13.75	13.50
Proceeds from issue of equity share	1.38	1.38
Principal and interest payment of lease liability	(0.77)	(0.64)
Repayment of long term borrowings	-	-
Interest Paid	(0.01)	-
Net cash flows from financing activities:	14.35	14.24
D Net decrease in cash and cash equivalents (A+B+C)	1.97	3.48
E Cash & cash equivalents as at the beginning of the year	3.48	-
Cash & cash equivalents as at the end of the year (D+E)	5.45	3.48
Cash and cash equivalents comprises:		
Cash on hand	0.00	0.00
Balances with banks:		
- Current account	5.45	3.48
- Deposit account (with original maturity of three months or less)		
Total cash and cash equivalents	5.45	3.48

For and on behalf of the Board of Directors of
Glegoo Innovations Private Limited

Someneni Kumar Ravi
Director
DIN: 3523476

Place: New Delhi
Date: May 29, 2025

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Someneni Ravi
Kumar
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