



KAMAL JHUNJHUNUWALA & 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 UK LTD**

1. We have reviewed the accompanying statement of audited Special Purpose Interim IND AS Financial Information of EASEMYTRIP UK 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

Kamal Kumar
Jhunjhunwala
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Kamal Kumar
Jhunjhunwala
Date: 2025.05.28
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K.K Jhunjhunwala

Proprietor

Membership No.: 091826

UDIN: 25091826BMGLXZ4852

Place: New Delhi

Date: May 28, 2025



EASEMYTRIP UK LTD.

Registered office: 8th Floor South, Reading Bridge House, George Street, Reading, Berkshire, United Kingdom RG1 8LS 77110

CIN: 12009756

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 .
- 4 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.
- 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 UK LTD.**

**RIKANT
PITTIE** Digitally signed
by RIKANT PITTIE
Date: 2025.05.29
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Rikant Pittie

Director

DIN No. 03136369

Place: New Delhi

Date : May 28, 2025

EASEMYTRIP UK LTD.

Registered office: 8th Floor South, Reading Bridge House, George Street, Reading, Berkshire, United Kingdom RG1 8LS 77110

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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	6.24	6.85
Total non-current assets	6.24	6.85
I. Current assets		
(a) Financial assets		
(i) Trade receivables	8.46	1.23
(ii) Loans	160.89	145.51
(iii) Cash and cash equivalents	38.00	40.62
(iv) Other financial assets	25.20	12.26
(b) Other current assets	49.03	0.47
Total current assets	281.58	200.09
Total assets (I)	287.82	206.94
EQUITY AND LIABILITIES		
II. EQUITY		
(a) Equity share capital	3.10	3.10
(b) Other equity		
Retained earnings	(78.47)	(84.34)
Other reserves	(7.08)	(1.83)
	(82.45)	(83.07)
LIABILITIES		
III. Non-current liabilities		
(a) Financial liabilities		
(i) Borrowing	113.37	108.03
Total non-current liabilities	113.37	108.03
IV. Current liabilities		
(a) Financial liabilities		
(i) Borrowing	81.15	77.76
(ii) Trade payables		
Total outstanding dues of micro enterprises and small enterprises;	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	149.96	80.27
(iii) Other financial liabilities	25.79	23.88
(b) Contract liability	-	0.06
Total current liabilities	256.90	181.98
Total equity and liabilities	287.82	206.94

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

RIKANT
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Rikant Pittie

Director

DIN No. 03136369

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Date : May 28, 2025

EASEMYTRIP UK LTD.

Registered office: 8th Floor South, Reading Bridge House, George Street, Reading, Berkshire, United Kingdom RG1 8LS 77110

CIN: 12009756

Statement of audited Financial information for the quarter and 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	32.58	26.13	2.37	87.95	49.21
Other income	3.63	3.02	2.84	12.79	8.47
Total Income	36.21	29.15	5.21	100.74	57.68
2. Expense					
Employee benefits expense	0.96	3.23	0.95	6.49	7.56
Finance costs	3.94	3.53	4.59	15.15	14.39
Depreciation and amortisation expense	0.25	0.21	0.14	0.94	0.81
Advertising and sales promotion	8.91	8.14	5.82	24.83	29.57
Payment gateway charges	5.97	5.60	4.38	18.77	13.10
Other expenses	10.68	6.60	14.96	28.70	51.42
Total expenses	30.71	27.31	30.84	94.88	116.85
3. Profit before tax (1-2)	5.51	1.84	(25.63)	5.87	(59.17)
4. Tax expense:					
Current tax	-	-	-	-	-
Deferred tax charge / (credit)	-	-	-	-	-
Total tax expenses	-	-	-	-	-
5. Net Profit for the periods / years (3-4)	5.51	1.84	(25.63)	5.87	(59.17)
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	(3.07)	3.31	(0.00)	(5.25)	(1.32)
Income tax effect	-	-	-	-	-
Other comprehensive income net of tax	(3.07)	3.31	(0.00)	(5.25)	(1.32)
7. Total comprehensive income for the periods / years net of tax (5+6)	2.43	5.15	(25.63)	0.61	(60.49)
8. Paid-up equity share capital (face value GBP 1 per equity share)	3.10	3.10	3.10	3.10	3.10
9. Other equity				(85.55)	(86.17)
10. Earnings per equity share (face value GBP 1 per equity share) (not annualised for quarters):					
(a) Basic	183.54	61.45	(1,703.18)	195.55	(3,931.38)
(b) Diluted	183.54	61.45	(1,703.18)	195.55	(3,931.38)

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

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Rikant Pittie

Director

DIN No. 03136369

Place: New Delhi
Date : May 28, 2025

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CIN: 12009756


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

(Amount in INR millions, unless otherwise stated)

Particulars	As at	
	March 31, 2025 (Audited)	March 31, 2024 (Audited)
A Cash flow from operating activities		
1 Profit / (Loss) before tax	5.87	(59.17)
Profit before tax	5.87	(59.17)
2 Adjustments to reconcile profit before tax to net cash flows:		
Depreciation and amortization	0.94	0.81
Advance written off		
Finance cost	15.04	14.32
Loss on Disposal of Fixed Assets	-	0.71
Interest income	(12.79)	(8.47)
3 Operating profit before working capital changes (1+2)	9.05	(51.80)
4 Working Capital adjustments:		
Increase / (decrease) in trade payables	69.69	68.46
(Increase) / decrease in other financial assets	-	104.15
(Increase) / decrease in trade receivables	(7.23)	1.69
(Increase) / decrease in other current assets	(48.56)	0.05
Increase / (decrease) in Other financial liabilities	(4.07)	17.60
Increase / (decrease) in contract liabilities	(0.06)	(1.97)
Net changes in working capital	9.77	189.98
5 Cash flows from operating activities (3+4)	18.82	138.18
6 Direct taxes paid (net of refunds)	-	-
7 Net cash flows from operating activities (5-6) (A)	18.82	138.18
B Cash flow from investing activities:		
Proceeds from sale of property, plant and equipment		(7.64)
Payment for Purchase of property, plant and equipment, Intangible assets and Intangibles under development	-	
Sale of Property, plant and equipment	-	1.90
Loan to related parties	(15.38)	(115.21)
Interest received	(0.14)	(0.13)
Net cash flow from/(used in) investing activities (B)	(15.52)	(121.08)
C Cash flow from financing activities:		
Issue of Equity share capital		
Payment of principal portion of lease liabilities		
Interest paid	(9.07)	(10.73)
Finance costs paid		
Proceeds from current borrowings	8.73	110.78
Repayment of Borrowing	-	3.09
Net cash flow from/(used in) financing activities (C)	(0.34)	103.14
D Net increase/(decrease) in cash and cash equivalents (A+B+C)	2.97	120.24
E Cash & cash equivalents as at the beginning of the period	40.62	(78.30)
Re-measurement gains/ (losses) on exchange differences on translation of foreign operations	(5.58)	(1.32)
Cash & cash equivalents as at the end of the period (D+E)	38.00	40.62
Cash and cash equivalents comprises:		
Cash on hand	-	3.61
Funds in transit	27.07	19.54
Balances with banks:		
- Current account	10.93	17.47
Total cash and cash equivalents	38.00	40.62

For and on behalf of the Board of Directors of
EASEMYTRIP UK LTD.

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Director
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Date : May 28, 2025