SHARMA AND TRIVEDI LLP

(Registered with Limited Liability)
Company Secretaries, LLPIN: AAW-6850; UIN: L2021MH011000
C-316, 3rd Floor, Avior Corporate Park, Nirmal Galaxy, L.B.S. Marg,
Mulund (West), Mumbai – 400 080
Tel: (+91 22) 2591 3041, email id- csllp108@gmail.com

Form No. MR-3
SECRETARIAL AUDIT REPORT
[Pursuant to Section 204(1) of the Companies Act, 2013 and Rule No.9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

For the Financial Year ended March 31, 2025

To
The Members
Easy Trip Planners Limited
(CIN: L63090DL2008PLC179041)
223 FIE, Patparganj Industrial Area,
Delhi East - 110092

We have conducted the Secretarial Audit of the Compliance of applicable Statutory Provisions and the adherence to good corporate practices by **Easy Trip Planners Limited** (hereinafter called 'the Company') having **CIN: L63090DL2008PLC179041**. Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the Corporate Conducts/Statutory Compliances and expressing our opinion thereon.

Based on our verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of Secretarial Audit, we hereby report that in our opinion, the Company has, during the audit period covering the financial year ended March 31, 2025, complied with the statutory provisions listed hereunder and also that the Company has proper Board-processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

We further report that the compliance with the applicable laws is the responsibility of the management of the Company and our report constitutes an independent opinion. Our report is neither an assurance for future viability of the Company nor a confirmation of efficient management by the Company.

We have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2025 according to the provisions of:

(i) The Companies Act, 2013 (the Act) and the rules made thereunder; *(The Company has paid additional fee, with respect to delay in filing an E-Form with MCA)*

(ii) The Securities Contracts (Regulation) Act, 1956 ('SCRA') and the rules made thereunder;

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(iii) The Depositories Act, 1996 and the Regulations and Bye-laws framed thereunder;

(iv) Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial borrowings Foreign Direct Investment and Overseas Direct Investments made during the year, hence compliance requirements for the same are ***'Not Applicable'*** for the year under review); and

(v) The following Regulations and Guidelines prescribed under the Securities and Exchange Board of India Act, 1992 ('SEBI Act'):-

(a) The Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;

(b) The Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;

(c) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;

(d) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (***Not Applicable***, as there was no instance during the year);

(e) The Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021 (***Not Applicable***, as there was no instance during the year);

(f) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client; (***Not Applicable***, as there was no instance during the year);

(g) The Securities and Exchange Board of India (Delisting of Equity Shares) Regulations, 2021; (***Not Applicable***, as there was no instance during the year);

(h) The Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018. (***Not Applicable***, as there was no instance during the year); and

(vi) We relied on the representation made by the Company and its Officers in respect of systems and mechanism formed / followed by the Company for the compliance of the following laws applicable specifically to the Company:

a) The Passports Act, 1967 and applicable Rules thereto;
b) IATA Guidelines for Agents;
c) The Trade Marks Act, 1999 ; and
d) The Information Technology Act, 2000.

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We have also examined compliance with the applicable clauses of the following:

(i) Secretarial Standards issued by The Institute of Company Secretaries of India; and

(ii) SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

During the period under review, the Company has complied with the provisions of the Act, Rules, Regulations, Guidelines, Standards, etc. as mentioned above subject to the following observations:

We further report that

The Board of Directors of the Company is duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. No change in the composition of the Board of Directors took place during the period under review, except as detailed below:

a) The shareholders of the Company through Postal Ballot approved re-appointment of Mr. Prashant Pittie, as the Managing Director for the further term of 5 years w.e.f. 02nd July, 2024 till 01st July, 2029, liable to retire by rotation;

b) Resignation of Mr. Nishant Pittie (DIN: 03136369) as the CEO and continuing as a Whole-time Director and Chairman of the Company w.e.f. 01.01.2025; and

c) Appointment of Mr. Rikant Pittie (Whole-time Director) (DIN: 03136369) as the CEO of the Company w.e.f. 01.01.2025.

Adequate notice along with agenda were given seven days in advance to all directors to schedule the Board Meetings, and detailed notes on agenda were generally sent in advance, and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting for meaningful participation at the meeting. With respect to Meeting(s) convened on shorter notice, necessary consent of the Directors had been obtained to waive the notice period to convene the meeting(s).

All decisions at Board Meetings and Committee Meetings were carried out unanimously/by majority, as recorded in the minutes of the meetings of the Board of Directors or Committee(s) of the Board, as the case may be.

We further report that there are adequate systems and processes in the company commensurate with the size and operations of the company to monitor and ensure compliance with applicable laws, rules, regulations and guidelines.

We further report that during the audit period, the following are the major events, carried out by the Company and complied with the necessary requirements viz.:

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1) The Board of Directors of the Company, on the resignation of M/s S.R. Batliboi & Associates LLP, Chartered Accountants. Statutory Auditors, w.e.f. 13th August, 2024 appointed M/s Walker Chandiok & Co LLP, Chartered Accountants, to fill the said casual vacancy, by w.e.f. 14th August, 2024; and The Members of the Company at the Annual General Meeting held on 28th September, 2024 appointed M/s Walker Chandiok & Co LLP, Chartered Accountants, as the Statutory Auditors for the first term for 5 consecutive Financial Years 2024-25 to 2028-29;

2) The Members of the Company approved through Postal Ballot on 14th November, 2024 to increase the Authorized Capital and issue of Bonus Shares:

(a) Increase the Authorised Share Capital to ₹500,00,00,000/- (Rupees Five hundred Crore only) divided into 500,00,00,000 (Five hundred Crore) equity shares of ₹ 1/- (Rupee One only) each by creation of additional 2,50,00,00,000 (Two Fifty Crore) equity shares of ₹ 1/- (Rupee one only); and
(b) Issue of bonus equity shares of ₹1/- each to eligible members of the Company in the proportion of 1 (One) equity for every 1 (One) existing equity shares held by them, by capitalizing a sum not exceeding ₹1,77,20,40,618/- (Rupees One Hundred Seventy Seven Crore Twenty Lacs Forty Thousand Six Hundred and Eighteen Only) out of the reserves and/or the securities premium account and/or the capital redemption reserve account of the Company.

3. The Members of the Company approved through Postal Ballot Issue of shares on preferential basis on 07th January, 2025, viz. :

Approved the issuance of 12,84,47,034 (Twelve Crores Eighty Four Lacs Forty Seven Thousand Thirty Four) fully paid-up equity shares of the Company of the face value of INR 1 (Indian Rupee One Only) including 27,44,237 (Twenty Seven Lacs Forty Four Thousand Two Hundred Thirty Seven) equity shares for cash aggregating to INR 5,00,00,000 (Indian Rupees Five Crores Only) on a preferential basis, at a price of INR 18.22 (Indian Rupees Eighteen and Twenty Two Paise Only) for each equity share, including a premium of INR 17.22 (Indian Rupees Seventeen and Twenty Two Paise Only) for each equity share, being the price determined in accordance with Chapter V of the SEBI (ICDR) Regulations.

Out of the said 12,84,47,034 (Twelve Crores Eighty Four Lacs Forty Seven Thousand Thirty Four) equity shares, 12,57,02,797 (Twelve Crores Fifty Seven Lacs Two Thousand Seven Hundred Ninety Seven) equity shares were issued and allotted on 12th April, 2025, for consideration other than cash by the Company.

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We further report that during the audit period, except the above-mentioned events there were no other events viz.:

(i) Public/Right/Debentures/ Sweat equity;

(ii) Redemption/Buy-back of securities;

(iii) Major decisions taken by the members pursuant to Section 180 of the Companies Act, 2013;

(iv) Merger / amalgamation / re-construction, etc.; and

(v) Foreign technical collaborations; or such other specific events / actions in pursuance of the above referred laws, rules, regulations, guidelines, etc., having any bearing on the Company's affairs.

or such other specific events / actions in pursuance of the above referred laws, rules, regulations, guidelines, etc., having any bearing on the Company's affairs.

For Sharma and Trivedi LLP
Company Secretaries

Vishwanath
Designated Partner
ACS: 14521
CP No.: 25099
UDIN: A014521G000497322
PR No.: 5560/2024
Date: 29th May, 2025
Place: Mumbai

Note: This report should be read with letter of even date by the Secretarial Auditors.

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Annexure

To
The Members of
Easy Trip Planners Limited
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Our report of even date is to be read along with this letter.

1. Maintenance of secretarial records is the responsibility of the management of the Company. Our responsibility is to express an opinion on these secretarial records based on our audit.

2. We have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. We believe that the processes and practices, we followed provide a reasonable basis for our opinion.

3. We have not verified the correctness and appropriateness of financial records and Books of Account of the Company.

4. Wherever required, we have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.

5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. Our examination was limited to the verification of procedures on test basis.

6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

For Sharma and Trivedi LLP
Company Secretaries

Vishwanath
Designated Partner
ACS: 14521
CP No.: 25099
UDIN: A014521G000497322
PR No.: 5560/2024
Date: 29th May, 2025
Place: Mumbai