

August 13, 2024

BSE Ltd. P J Towers, Dalal Street, Fort Mumbai – 400001 Scrip Code: 543272	National Stock Exchange of India Limited (NSE). Exchange Plaza, Bandra Kurla Complex, Bandra East, Mumbai – 400051 Symbol: EASEMYTRIP
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Subject: Outcome of Board Meeting in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") - Financial Results for the quarter ended 30th June, 2024

Dear Sir/Madam,

The Board of Directors at their meeting held today i.e, August 13, 2024, has inter-alia, considered, approved and taken on record the Unaudited Financial Statements (Standalone and Consolidated) of the Company for the quarter ended June 30, 2024, which have been duly reviewed and recommended by the Audit Committee.

Accordingly, we enclose herewith the Unaudited (Standalone and Consolidated) Financial Results for the quarter ended June 30, 2024.

The Audit Committee Meeting commenced at 10:30 A.M.

The Board meeting commenced at 12:30 P.M and concluded at 01:37 P.M.

The aforesaid information will also be hosted on the website of the Company at <https://www.easemytrip.com/investor-relations.html>.

You are requested to take the aforesaid on record.

For Easy Trip Planners Limited

Priyanka Tiwari
Group Company Secretary and Chief Compliance Officer
Membership No.: A50412

Easy Trip Planners Ltd.

Registered office : Building No. - 223, Patparganj Industrial Area, New Delhi - 110092 (India)

Phone : +91 - 11 43030303, 43131313 | E-mail : Care@easemytrip.com | Web: www.EaseMyTrip.com | CIN No. L63090DL2008PLC179041



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Government of India



Independent Auditor's Review Report on the Quarterly Unaudited 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 Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Easy Trip Planners Limited (the "Company") for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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. The Statement has been approved by the Company's Board of Directors. 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.

For S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

Nikhil
Aggarwal

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per Nikhil Aggarwal

Partner

Membership No.: 504274

UDIN: 24504274BKFBOL2092

Place: Gurugram

Date: August 13, 2024

Easy Trip Planners Limited
Registered Office: Building No. 223, Patparganj Industrial Area, New Delhi, Delhi 110092
CIN - L63090DL2008PLC179041

Statement of Unaudited standalone financial results for the quarter June 30, 2024

(INR in Millions)

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(Refer Note 2)		
1. Income				
Revenue from operations	1,059.00	1,300.05	1,023.38	4,815.25
Other income	37.37	72.93	31.17	179.91
Total Income	1,096.37	1,372.98	1,054.55	4,995.16
2. Expense				
Employee benefits expense	154.48	156.30	135.57	573.48
Finance costs	3.92	5.04	11.12	37.47
Depreciation and amortisation expense	3.41	3.87	3.67	15.10
Advertisement and sales promotion expenses	161.49	233.80	236.38	745.94
Payment gateway charges	148.81	133.64	147.58	515.39
Other expenses	163.32	241.29	167.69	781.65
Total expenses	635.43	773.94	702.01	2,669.03
3. Profit before exceptional items and tax (1-2)	460.94	599.04	352.54	2,326.13
4. Exceptional loss (Refer note: 6)	-	724.31	-	724.31
5. Profit/(loss) before tax (3-4)	460.94	(125.27)	352.54	1,601.82
6. Tax expense:				
Other than exceptional items				
Current tax	119.30	155.38	91.72	623.56
Deferred tax (credit)/charge	(1.27)	(2.58)	(1.04)	(31.40)
Exceptional items				
Tax benefit on exceptional items (Refer note 6)	-	(182.30)	-	(182.30)
Net tax expenses/(benefit)	118.03	(29.50)	90.68	409.86
7. Net profit/(loss) after tax	342.91	(95.77)	261.86	1,191.96
8. Net profit after tax before exceptional items (net of tax)	342.91	446.24	261.86	1,733.97
9. Other comprehensive income				
Items that will not be reclassified to profit or loss in subsequent years				
Re-measurement gains on defined benefit plans	2.34	0.26	(1.49)	1.98
Income tax effect	(0.59)	(0.07)	0.38	(0.50)
Other comprehensive income net of tax	1.75	0.19	(1.11)	1.48
10. Total comprehensive income/(loss) for the periods / years net of tax (7+9)	344.66	(95.58)	260.75	1,193.44
Paid-up equity share capital (face value INR 1/- per equity share)	1,772.04	1,772.04	1,738.32	1,772.04
Other equity	-	-	-	4,607.05
11. Earnings per equity share (face value INR 1/- per equity share) (not annualised for quarters)				
(a) Basic	0.19	(0.05)	0.15	0.68
(b) Diluted	0.19	(0.05)	0.15	0.68

See accompanying notes to the statement of standalone financial results.

For and on behalf of the Board of Directors of Easy Trip Planners Limited

**NISHANT
PITTI**

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Nishant Pitti
Director
DIN: 02172265

Place: New Delhi
Date: August 13, 2024

Easy Trip Planners Limited
Registered Office: Building No. 223, Patparganj Industrial Area, New Delhi, Delhi 110092
CIN - L63090DL2008PLC179041

Unaudited standalone segment wise revenue, results, assets and liabilities for the quarter ended June 30, 2024

(INR in Millions)

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		Refer note 2		
1. Segment revenue				
(a) Air Passage	1,002.64	1,260.95	1,047.61	4,760.12
(b) Hotel Packages	46.50	21.37	(31.86)	15.21
(c) Other services	9.86	17.73	7.63	39.92
Total	1,059.00	1,300.05	1,023.38	4,815.25
Less: Inter segment revenue	-	-	-	-
Net segment revenue (A)	1,059.00	1,300.05	1,023.38	4,815.25
2. Segment results				
(a) Air Passage	411.46	520.86	390.42	2,216.44
(b) Hotel Packages	16.04	7.75	(57.11)	(33.51)
(c) Other services	3.40	6.41	2.85	15.86
Total (B)	430.90	535.02	336.16	2,198.79
Less: Finance cost (C)	3.92	5.04	11.12	37.47
Less: Depreciation and Amortisation expenses (D)	3.41	3.87	3.67	15.10
Add: Un-allocated income (E)	37.37	72.93	31.17	179.91
Profit before exceptional item and tax (F=B-C-D+E)	460.94	599.04	352.54	2,326.13
Exceptional loss (Refer note:6) (G)	-	724.31	-	724.31
Profit/(loss) before tax (H=F-G)	460.94	(125.27)	352.54	1,601.82
3. Segment assets				
(a) Air Passage	4,370.35	3,831.32	4,565.05	3,831.32
(b) Hotel Packages	510.53	368.92	148.22	368.92
(c) Other services	313.37	297.92	83.83	297.92
Total	5,194.25	4,498.16	4,797.10	4,498.16
(d) Un-allocated assets	4,599.90	3,752.69	2,242.22	3,752.69
Total assets	9,794.15	8,250.85	7,039.32	8,250.85
4. Segment liabilities				
(a) Air Passage	2,760.90	1,636.10	1,887.61	1,636.10
(b) Hotel Packages	277.85	193.16	326.68	193.16
(c) Other services	15.75	25.69	8.46	25.69
Total	3,054.50	1,854.95	2,222.75	1,854.95
(d) Un-allocated liabilities	15.84	16.81	688.51	16.81
Total liabilities	3,070.34	1,871.76	2,911.26	1,871.76

For and on behalf of the Board of Directors of Easy Trip Planners Limited

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Nishant Pitti
Director
DIN: 02172265

Place: New Delhi
Date: August 13, 2024

Easy Trip Planners Limited
Registered Office: Building No. 223, Patparganj Industrial Area, New Delhi, Delhi 110092
CIN - L63090DL2008PLC179041

Notes to the statement of unaudited standalone financial results for the quarter ended June 30, 2024

- 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 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 standalone financial results for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of full financial year upto March 31, 2024 and the unaudited published year to date figures upto December 31, 2023, being the date of third quarter of the financial year which were subjected to limited review.
- 3 The standalone unaudited financial results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 13, 2024.
- 4 Revenue from operations include INR 100 Mn for the quarter ended June 30, 2024 towards rendering of marketing and promotion services to a customer as per agreement dated April 13, 2023 and it's addendum dated April 25, 2024.
- 5 On July 08, 2023, the Company entered into a General Sales Agreement (GSA) with SpiceJet Airline to sell, promote, and market passenger tickets and other products and services to passengers in India effective August 01, 2023.

6 Exceptional loss

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(Refer Note 2)		
Advances to Suppliers written off	-	633.56	-	633.56
Trade receivables written off	-	90.75	-	90.75
Exceptional Loss	-	724.31	-	724.31
Current tax benefit on above	-	(182.30)	-	(182.30)
Exceptional Loss (net of tax)	-	542.01	-	542.01

Exceptional item pertain to write off of amounts recoverable from "Go Airlines (India) Limited" as the Company has assessed that the chances of recovery are remote in the pending dispute resolution proceedings of the airline at National Company Law Tribunal, Delhi Bench.

- 7 The Company earns revenues from advertisement from airlines and banks and for the purpose of reporting under Ind-AS 108 on 'Operating Segments', the Chief Operating Decision Maker (CODM) does not view this as a separate reportable segment as its ancillary to the overall air passage and hotel business.
- 8 The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation have not yet been issued. The Company will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- 9 The standalone financial Results for the quarter ended June 30, 2024 are available on the company's website www.easemytrip.com and on the website of Bombay Stock Exchange of India Limited (URL: <https://www.bseindia.com/corporates>) and the National Stock Exchange of India Limited (URL: <https://www.nseindia.com/corporates>).
- 10 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 Limited

Place: New Delhi
Date: August 13, 2024

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 NISHANT PITTI
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Nishant Pitti
 Director
 DIN: 02172265

Independent Auditor's Review Report on the Quarterly Unaudited Consolidated 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 Limited**

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Easy Trip Planners Limited (the "Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended June 30, 2024 (the "Statement") attached herewith, being submitted by the Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. The Holding 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. The Statement has been approved by the Holding Company's Board of Directors. 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.

We also performed procedures in accordance with the Master Circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the results of the following entities:

Holding Company:

- a. Easy Trip Planners Limited

Subsidiaries:

- a. EaseMyTrip Middle East DMCC
- b. EaseMyTrip SG Pte. Ltd.
- c. EaseMyTrip UK Limited
- d. EaseMyTrip Foundation
- e. Spree Hotels and Real Estate Private Limited
- f. Yolobus Private Limited
- g. EaseMyTrip USA Inc.
- h. EaseMyTrip Thai Co. Ltd.

S.R. BATLIBOI & ASSOCIATES LLP

Chartered Accountants

- i. EaseMyTrip Philippines Inc.
 - j. EaseMyTrip NZ Limited
 - k. Nutana Aviation Capital IFSC Private Limited
 - l. Glegoo innovations Private Limited
 - m. Guideline Travels Holidays India Private Limited
 - n. Dook Travels Private Limited
 - o. Tripshope Travel Technologies Private Limited
 - p. EaseMyTrip Insurance Broker Private Limited
5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with 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.
6. The accompanying Statement includes the unaudited interim financial results and other financial information, in respect of:
- 16 subsidiaries, whose unaudited interim financial results include total revenues of Rs 505.87 Mn, total net profit after tax of Rs. 3.58 Mn, total comprehensive income of Rs. 2.59 Mn for the quarter ended June 30, 2024 and the period ended on that date, as considered in the Statement which have been reviewed by their respective independent auditors.

The independent auditor's reports on interim financial results of these entities have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures in respect of these subsidiaries is based solely on the report of such auditors and procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement in respect of matters stated in para 6 above is not modified with respect to our reliance on the work done and the reports of the other auditors and the financial results certified by the Management.

For S.R. Batliboi & Associates LLP

Chartered Accountants

ICAI Firm registration number: 101049W/E300004

Nikhil
Aggarwal

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per Nikhil Aggarwal

Partner

Membership No.: 504274

UDIN: 24504274BKFBOM9509

Place: Gurugram

Date: August 13, 2024

Easy Trip Planners Limited
Registered Office: Building No. 223, Patparganj Industrial Area, New Delhi, Delhi 110092
CIN - L63090DL2008PLC179041
Statement of unaudited consolidated financial results for the quarter ended June 30, 2024

(INR in Millions)

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(Refer note 2)		
1. Income				
Revenue from operations	1,526.02	1,640.42	1,240.52	5,905.76
Other income	36.17	85.16	25.93	185.05
Total Income	1,562.19	1,725.58	1,266.45	6,090.81
2. Expense				
Service cost (refer note 7)	193.04	150.38	74.21	496.26
Cost of material consumed	5.62	7.67	4.13	22.36
Employee benefits expense	239.18	237.77	174.98	821.46
Finance costs	11.45	11.32	14.49	59.66
Depreciation and amortisation expense	22.61	14.70	9.70	71.64
Advertising and sales promotion expenses	181.87	256.35	250.91	820.70
Payment gateway charges	160.67	147.93	157.87	562.08
Other expenses	275.94	348.75	229.34	1,086.02
Total expenses	1,090.38	1,174.87	915.63	3,940.18
3. Profit before exceptional items and tax (1-2)	471.81	550.71	350.82	2,150.63
4. Exceptional loss (Refer note: 8)	-	724.31	-	724.31
5. Profit/(loss) before tax (3-4)	471.81	(173.60)	350.82	1,426.32
6. Tax expense:				
Other than exceptional items				
Current tax	134.34	170.70	92.80	641.55
Deferred tax charge / (credit)	(1.82)	(11.24)	(1.03)	(67.59)
Exceptional items				
Tax benefit on exceptional items (Refer note 8)	-	(182.30)	-	(182.30)
Net tax expenses/(benefit)	132.52	(22.84)	91.77	391.66
7. Net profit/(loss) after tax	339.29	(150.76)	259.05	1,034.66
8. Net profit after tax before exceptional items (net of tax)	339.29	391.25	259.05	1,576.67
9. Other comprehensive income				
Items that will not be reclassified to profit or loss in subsequent years				
Re-measurement gains on defined benefit plans	2.43	0.37	(1.66)	1.79
Income tax effect	(0.61)	(0.09)	0.42	(0.45)
Items that will be reclassified to statement of profit and loss in subsequent years				
Exchange differences on translating the financial statements of a foreign operation	(0.86)	3.66	(4.69)	(4.30)
Income tax relating to items that will be reclassified to profit and loss	-	-	-	-
Other comprehensive income/(loss) net of tax	0.96	3.94	(5.93)	(2.96)
10. Total comprehensive income/(loss) for the periods / years net of tax (7+9)	340.25	(146.82)	253.12	1,031.70
11. Net Profit/(loss) for the periods / years attributable to:				
- Equity holders of the parent	324.84	(157.50)	260.23	1,031.05
- Non-controlling interest	14.45	6.74	(1.18)	3.61
12. Other comprehensive income/(loss) for the periods / years net of tax attributable to:				
- Equity holders of the parent	0.96	3.94	(5.93)	(2.96)
- Non-controlling interest	-	-	-	-
13. Total comprehensive income/(loss) for the periods / years net of tax attributable to:				
- Equity holders of the parent	325.80	(153.56)	254.30	1,028.09
- Non-controlling interest	14.45	6.74	(1.18)	3.61
Paid-up equity share capital (face value INR 1/- per equity share)	1,772.04	1,772.04	1,738.32	1,772.04
Other equity				4,273.20
14. Earnings per equity share (face value INR 1/- per equity share) (not annualised for quarters)				
(a) Basic	0.19	(0.09)	0.15	0.58
(b) Diluted	0.19	(0.09)	0.15	0.58

See accompanying notes to the statement of consolidated financial results

For and on behalf of the Board of Directors of Easy Trip Planners Limited

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by NISHANT PITTI
Date: 2024.08.13
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Nishant Pitti
Director
DIN: 02172265

Place: New Delhi
Date: August 13, 2024

Easy Trip Planners Limited
Registered Office: Building No. 223, Patparganj Industrial Area, New Delhi, Delhi 110092
CIN - L63090DL2008PLC179041
Consolidated Unaudited segment wise revenue, results, assets and liabilities for the quarter ended June 30, 2024

(INR in Millions)

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(Refer note 2)		
1. Segment revenue				
(a) Air Passage	1,072.59	1,316.55	1,111.99	4,848.50
(b) Hotel Packages	275.45	190.22	18.68	553.51
(c) Other services	177.98	133.65	109.85	503.75
Total	1,526.02	1,640.42	1,240.52	5,905.76
Less: Inter segment revenue	-	-	-	-
Net segment revenue (A)	1,526.02	1,640.42	1,240.52	5,905.76
2. Segment results				
(a) Air Passage	406.64	457.88	336.76	1,964.86
(b) Hotel Packages	50.88	28.61	1.53	97.25
(c) Other services	12.18	5.08	10.79	34.77
Total (B)	469.70	491.57	349.08	2,096.88
Less: Finance cost (C)	11.45	11.32	14.49	59.66
Less: Depreciation and Amortization (D)	22.61	14.70	9.70	71.64
Add: Un-allocated income (E)	36.17	85.16	25.93	185.05
Profit before exceptional item and tax (F=B-C-D+E)	471.81	550.71	350.82	2,150.63
Exceptional loss (Refer note:8) (G)	-	724.31	-	724.31
Profit/(loss) before tax (H=F-G)	471.81	(173.60)	350.82	1,426.32
3. Segment assets				
(a) Air Passage	4,567.61	3,959.16	4,602.98	3,959.16
(b) Hotel Packages	1,259.02	1,055.15	378.55	1,055.15
(c) Other services	238.42	245.94	235.82	245.94
Total	6,065.05	5,260.25	5,217.35	5,260.25
(d) Un-allocated assets	4,529.60	3,675.88	2,239.05	3,675.88
Total assets	10,594.65	8,936.13	7,456.40	8,936.13
4. Segment liabilities				
(a) Air Passage	3,006.62	1,837.49	2,189.34	1,837.49
(b) Hotel Packages	666.56	547.19	447.08	547.19
(c) Other services	46.48	53.75	1.14	53.75
Total	3,719.66	2,438.43	2,637.56	2,438.43
(d) Un-allocated liabilities	290.33	251.13	863.44	251.13
Total liabilities	4,009.99	2,689.56	3,501.00	2,689.56

See accompanying notes to the statement of consolidated financial results

For and on behalf of the Board of Directors of Easy Trip Planners Limited

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**NISHANT
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Nishant Pitti
Director

Place: New Delhi
Date: August 13, 2024

DIN: 02172265

Easy Trip Planners Limited
Registered Office: Building No. 223, Patparganj Industrial Area, New Delhi, Delhi 110092
CIN - L63090DL2008PLC179041

Notes to the statement of unaudited consolidated financial results for the quarter ended June 30, 2024

- This statement has been prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013 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.
- The consolidated financial results for the quarter ended March 31, 2024 are the balancing figures between the audited figures in respect of full financial year upto March 31, 2024 and the unaudited published year to date figures upto December 31, 2023, being the date of third quarter of the financial year which were subjected to limited review.
- The unaudited Consolidated financial results for the quarter ended June 30, 2024 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on August 13, 2024.
- The consolidated financial results of the Company comprising its subsidiaries (together "the Group") includes the results of the following entities:

Company	Relationship under Ind AS
EaseMyTrip Middleeast DMCC	Subsidiary with effect from August 15, 2019
EaseMyTrip SG Pte. Ltd.	Subsidiary with effect from May 15, 2019
EaseMyTrip UK Limited	Subsidiary with effect from May 21, 2019
EaseMyTrip Foundation	Subsidiary with effect from November 17, 2021
Spree Hotels And Real Estate Private Limited	Subsidiary with effect from November 26, 2021
Yolobus Private Limited	Subsidiary with effect from March 03, 2022
EaseMyTrip USA Inc.	Subsidiary with effect from August 24, 2021
EaseMyTrip Thai Co. Ltd.	Subsidiary with effect from September 06, 2021
EaseMyTrip Philippines Inc.	Subsidiary with effect from September 06, 2021
EaseMyTrip NZ Limited	Subsidiary with effect from June 30, 2022
Nutana Aviation Capital IFSC Private Limited	Subsidiary with effect from January 19, 2023
Glegoo Innovations Private Limited	Subsidiary with effect from June 06, 2023
Dook Travels Private Limited	Subsidiary with effect from September 27, 2023
Guideline Travels Holidays India Private Limited	Subsidiary with effect from September 27, 2023
Tripshope Travel Technologies Private Limited	Subsidiary with effect from September 27, 2023
EaseMyTrip Insurance Broker Private Limited	Subsidiary with effect from January 05, 2024

- Revenue from operations include INR 100 Mn for the quarter ended June 30, 2024 towards rendering of marketing and promotion services to a customer as per agreement dated April 13, 2023 it's addendum dated April 25, 2024.
- On July 08, 2023, the Holding Company entered into a General Sales Agreement (GSA) with SpiceJet Airline to sell, promote, and market passenger tickets and other products and services to passengers in India effective August 01, 2023.
- Service cost represent cost of tour packages wherever the Group is acting as a principal.

8 Exceptional Loss

Particulars	Quarter ended			Year ended
	June 30, 2024	March 31, 2024	June 30, 2023	March 31, 2024
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
		(Refer note 2)		
Advances to Suppliers written off	-	633.56	-	633.56
Trade receivables written off	-	90.75	-	90.75
Exceptional Loss	-	724.31	-	724.31
Current tax benefit on above	-	(182.30)	-	(182.30)
Exceptional Loss (net of tax)	-	542.01	-	542.01

Exceptional item pertain to write off of amounts recoverable from "Go Airlines (India) Limited" as the Holding Company has assessed that the chances of recovery are remote in the pending dispute resolution proceedings of the airline at National Company Law Tribunal, Delhi Bench.

- The Group earns revenues from advertisement from airlines and banks and for the purpose of reporting under Ind-AS 108 on 'Operating Segments', the Chief Operating Decision Maker (CODM) does not view this as a separate reportable segment as its ancillary to the overall air passage and hotel business.
- The Code on Social Security, 2020 ('Code') relating to employee benefits during employment and post-employment benefits received Presidential assent in September 2020. The Code has been published in the Gazette of India. However, the date on which the Code will come into effect has not been notified and the final rules / interpretation have not yet been issued. The Group will assess the impact of the Code when it comes into effect and will record any related impact in the period the Code becomes effective.
- The Consolidated financial Results for the quarter ended June 30, 2024 are available on the Group's website www.easemytrip.com and on the website of Bombay Stock Exchange of India Limited (URL: <https://www.bseindia.com/corporates>) and the National Stock Exchange of India Limited (URL: <https://www.nseindia.com/corporates>).
- 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 Limited

Digitally signed
NISHANT
 PITTI
T PITTI Date: 2024.08.13
 12:49:15 +05'30' **Nishant Pitti**
 Director
 DIN: 02172265

Place: New Delhi
 Date: August 13, 2024