

Independent Auditor's Report

To the Directors of LGT Global Hospitality Limited
(Formerly Known as LGT Business Connexions Limited)

Independent Auditor's Report on the Annual Audited Financial results for the half-year and year ended 31st March, 2026 of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Opinion

We have audited the accompanying financial results of LGT Global Hospitality Limited (Formerly Known as LGT Business Connexions Limited) ("the Company") for the half year ended 31st March, 2026 and the year end results from 1st April, 2025 to 31st March, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us these financial results:

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information for the half year ended 31st March, 2026 and the year end results from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these financial results that give a true and fair view of the net profit and other financial information in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued



thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Results

- Our objectives are to obtain reasonable assurance about whether the financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:
- Identify and assess the risks of material misstatement of the financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the standalone financial results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the unaudited year to date figures up to the Half year (September 30, 2025) of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

Our opinion is not modified in respect of the above matter.

For M/s NRG Associates
Chartered Accountants
FRN: 007973S



R Dhillip Kumar
Partner

Membership No: 207856
UDIN: 26207856BTJVL51938

Date: 29-05-2026

Place: Chennai

LGT Global Hospitality Limited
(Formerly known as LGT Business Connexions Ltd)
(CIN: L74999TN2016PLC112289)
(Address: No. 18/1 & 18/2 (18), First Cross Street, Brindavan Street Extension, West Mambalam, Chennai – 600033)
Standalone Balance Sheet as at 31-March-2026

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Particulars	Audited 31-March-2026	Audited 31-March-2025
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	937.28	701.00
(b) Reserves and Surplus	2,942.44	544.06
	3,879.72	1,245.06
(2) Non-current liabilities		
(a) Long-term Borrowings	75.95	106.71
(b) Deferred Tax Liabilities (Net)	6.98	-
(c) Long-term Provisions	22.06	44.00
	104.99	150.71
(3) Current liabilities		
(a) Short-term Borrowings		
(b) Trade Payables	881.19	851.72
- Due to Micro and Small Enterprises	54.87	0.43
- Due to Creditors other than Micro and Small Enterprises	559.07	371.30
(c) Other Current Liabilities	109.34	97.33
(d) Short-term Provisions	3.27	1.87
	1,607.74	1,322.65
Total	5,592.45	2,718.42
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	372.87	271.25
(ii) Intangible Assets	452.19	-
(iii) Capital Work-in-progress	164.14	44.57
(iv) Intangible Asset Under Development	76.00	3.04
(b) Non-current Investments	54.02	5.00
(c) Deferred Tax Assets (net)	-	8.55
(d) Other Non-current Assets	74.50	50.00
	1,193.72	382.41
(2) Current assets		
(a) Trade Receivables	1,809.92	1,262.35
(b) Cash and cash equivalents	1,761.56	841.56
(c) Short-term Loans and Advances	479.15	95.76
(d) Other Current Assets	348.10	136.34
	4,398.73	2,336.01
Total	5,592.45	2,718.42

As per our report of even date
For NRG Associates
Chartered Accountants
Firm's Registration No: 007973S

Rdhip Kumar
R Dhip Kumar
Partner
Membership No: 207856
Place: Chennai
Date: 29-05-2026

For and on behalf of the Board of Directors
LGT GLOBAL HOSPITALITY LIMITED

WILFRED SELVARAJ
WILFRED SELVARAJ
Managing Director
'DIN - 07562331

WILFRED PADMA
WILFRED PADMA
Whole time Director
'DIN - 07562343

Venkatesh Ambaragonda
Venkatesh Ambaragonda
Chief Financial Officer



LGT Global Hospitality Limited
(Formerly known as LGT Business Connexions Ltd)
(CIN: L74999TN2016PLC112289)
(Address: No. 18/1 & 18/2 (18), First Cross Street, Brindavan Street Extension, West Mambalam, Chennai – 600033)
Standalone Statement of Profit and loss for the year ended 31-March-2026

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Particulars	Half year			Year Ended	
	Audited	Unaudited	Unaudited	Audited	Audited
	31st March 26	30th Sep 2025	31st March 25	31-March-2026	31-March-2025
Revenue from Operations	6,487.68	7,057.02	4,528.58	13,544.70	10,042.91
Other Income	61.70	33.42	24.77	95.12	38.03
Total Income	6,549.38	7,090.44	4,553.35	13,639.82	10,080.94
Expenses					
Cost of Services	5,233.95	5,641.15	3,534.15	10,875.10	8,059.26
Employee Benefit Expenses	701.19	624.66	429.86	1,325.85	800.19
Finance Costs	63.15	53.89	59.50	117.04	105.33
Depreciation and Amortization Expenses	60.10	31.86	21.98	91.96	40.24
Other Expenses	336.13	268.26	166.42	604.39	376.73
Total expenses	6,394.52	6,619.82	4,211.91	13,014.34	9,381.75
Profit before Exceptional and Extraordinary Item and Tax	154.86	470.62	341.44	625.48	699.19
Exceptional Item & Extraordinary Item				-	-
Profit before Tax	154.86	470.62	341.44	625.48	699.19
Tax Expenses					
- Current Tax	53.27	95.65	87.11	148.92	178.90
- Deferred Tax	10.11	5.42	-9.10	15.53	-1.30
- Prior Period Tax	1.90		-	1.90	
Profit after Tax	89.58	369.55	263.43	459.13	521.59
Earnings Per Share (Face Value per Share Rs.10 each)					
-Basic (In Rs)	0.96	4.95	3.76	5.46	7.44
-Diluted (In Rs)	0.96	4.95	3.76	5.46	7.44

As per our report of even date
For NRG Associates
Chartered Accountants
Firm's Registration No: 007973S

R. Philip
R Philip Kumar
Partner
Membership No: 207856
Place: Chennai
Date: 29-05-2026

Wilfred Selvaraj
WILFRED SELVARAJ
Managing Director
DIN - 07562331

For and on behalf of the Board of Directors
LGT GLOBAL HOSPITALITY LIMITED

Wilfred Padma
WILFRED PADMA
Whole time Director
DIN - 07562343
Venkatesh Ambaragonda
Venkatesh Ambaragonda
Chief Financial Officer



LGT Global Hospitality Limited
(Formerly known as LGT Business Connexions Ltd)
(CIN: L74999TN2016PLC112289)
(Address: No. 18/1 & 18/2 (18), First Cross Street, Brindavan Street Extension, West Mambalam, Chennai – 600033)
Standalone Cash Flow Statement for the year ended 31-March-2026

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Particulars	Audited 31-March-2026	Audited 31-March-2025
CASH FLOW FROM OPERATING ACTIVITIES		
Net profit before tax	625.48	699.19
Adjustment for:		
Depreciation and amortisation expense	91.96	40.24
Loss/(gain) on sale / discard of assets (net)	(2.42)	(0.14)
Bad debt, provision for doubtful debts	5.21	0.00
Interest income	(88.61)	(34.36)
Finance costs	93.01	105.33
Interest on Income Tax Refund	(1.92)	
Operating Profit before working capital changes	722.71	810.26
Adjustment for:		
(Increase) in Trade Receivables	(552.78)	(662.07)
(Increase) in Loans and Advances	(383.39)	83.01
(Increase) in Other Assets	(151.70)	(60.53)
Increase in Trade Payables	241.21	53.66
Increase in Other Current Liabilities	11.86	(28.94)
Increase in Short-term Provisions	1.40	(8.54)
(Decrease) in Long-term Provisions	(21.94)	9.83
Cash (Used in)/Generated from Operations	(855.34)	(613.58)
Tax paid(Net)	(193.66)	(121.15)
Net Cash (Used in)/Generated from Operating Activities	(326.29)	75.53
CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(166.89)	(171.50)
Intangible Assets	(488.91)	-
Capital Advance towards PPE	(119.57)	-
Intangible Asset Under Development	(72.96)	-
Proceed from Sale of Property, Plant and Equipment	12.45	4.50
Investment of Equity Instruments	(46.52)	0.00
Investment in Aditya Birla Sun Life Insurance Company Limited	(2.50)	(2.50)
Investment in Security Deposits(IATA)	0.00	(50.00)
Interest received	52.13	34.11
Dividend received	0.00	0.00
Net Cash (Used in)/Generated from Investing Activities	(832.77)	(185.39)
CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Share Capital	2175.03	0.00
Repayment of Term Loan	(31.26)	(196.14)
Availment of Short term Borrowings Secured Loan (cc)	28.97	872.10
Interest Paid	(93.68)	(104.42)
Net Cash (Used in)/Generated from Financing Activities	2079.06	571.54
Net Increase/(Decrease) in Cash and Cash Equivalents	920.00	461.68
Opening Balance of Cash and Cash Equivalents	841.56	379.88
Exchange difference of Foreign Currency Cash and Cash equivalents	-	-
Closing Balance of Cash and Cash Equivalents	1,761.56	841.56
Components of cash and cash equivalents	31-March-2026	31-March-2025
Cash on hand	0.73	0.00
Balances with banks in current accounts	153.35	166.06
Bank Deposit having maturity of less than 3 months	1,607.48	675.50
Others	-	-
Cash and cash equivalents as per Cash Flow Statement	1,761.56	841.56
Cash and bank balance as per Balance Sheet	1,761.56	841.56

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting Standard 3 (AS-3), "Cash Flow Statements".

As per our report of even date
For NRG Associates
Chartered Accountants
Firm's Registration No: 007973S

Rupik
R Dhillip Kumar
Partner
Membership No: 207856
Place: Chennai
Date: 29-05-2026

For and on behalf of the Board of Directors
LGT GLOBAL HOSPITALITY LIMITED

WLFRED SELVARAJ
WILFRED SELVARAJ
Managing Director
DIN - 07562331

WILFRED PADMA
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Whole time Director
DIN - 07562343

Venkatesh Ambaragonda
Venkatesh Ambaragonda
Chief Financial Officer



LGT Global Hospitality Limited
(Formerly known as LGT Business Connexions Ltd)
(CIN: L74999TN2016PLC112289)
Notes forming part of the Standalone Financial Statements

Segmental Reporting

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Particulars	Half year			Year Ended	Year Ended
	Audited	Unaudited	Unaudited	Audited	Audited
	31st March 26	30th Sep 2025	31st March 25	31-March-2026	31-March-2025
Revenue					
Travel Related Services	4,408.34	5,741.23	3,306.97	10,149.57	7,813.30
Accommodation Services	2,079.34	1,315.79	1,221.61	3,395.13	2,229.61
Total Revenue	6,487.68	7,057.02	4,528.58	13,544.70	10,042.91
Result					
Travel Related Services	908.07	1,061.87	700.57	1,969.94	1,397.46
Accommodation Services	345.66	354.00	293.86	699.66	586.19
Total Segment Result	1,253.73	1,415.87	994.43	2,669.60	1,983.65
Unallocated corporate expenses	1,097.42	924.78	618.26	2,022.20	1,217.16
Operating Profit	156.31	491.09	376.17	647.40	766.49
Finance Costs	63.15	53.89	59.50	117.04	105.33
Other Income	61.70	33.42	24.77	95.12	38.03
Profit before tax (before exceptional and extraordinary items)	154.86	470.62	341.44	625.48	699.19
Exceptional and Extraordinary items					
Profit after tax (before extraordinary and exceptional items)	154.86	470.62	341.44	625.48	699.19
Provision for current tax	53.27	95.65	87.11	148.92	178.90
Provision for deferred tax	10.11	5.42	-9.10	15.53	-1.30
Prior period taxes	1.90	-	-	1.90	-
Profit after tax	89.58	369.55	263.43	459.13	521.59

Segment Assets & Liabilities

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Particulars	Segment Assets		Segment Liabilities	
	Audited	Audited	Audited	Audited
	31-03-2026	31-03-2025	31-03-2026	31-03-2025
Travel Related Services	2,611.59	2,255.53	641.67	326.68
Accommodation Services	617.87	286.89	181.67	45.95
Total	3,229.46	2,542.42	823.34	372.63
Unallocable corporate assets/liabilities	2,362.99	176.00	889.39	1,100.73
Total assets/liabilities	5,592.45	2,718.42	1,712.73	1,473.36

As per our report of even date
For NRG Associates
Chartered Accountants
Firm's Registration No: 007973S

Ref 12
R Dhillip Kumar
Partner
Membership No: 207856
Place: Chennai
Date: 29-05-2026

For and on behalf of the Board of Directors
LGT GLOBAL HOSPITALITY LIMITED

WLF
WILFRED SELVARAJ
Managing Director
DIN - 07562331

Padma
WILFRED PADMA
Whole time Director
DIN - 07562343



Alexander
Venkatesh Ambaragonda
Chief Financial Officer

LGT Global Hospitality Limited
(Formerly known as LGT Business Connexions Ltd)
(CIN: L74999TN2016PLC112289)
(Address: No. 18/1 & 18/2 (18), First Cross Street, Brindavan Street Extension, West Mambalam, Chennai – 600033)
Notes forming part of the Standalone Financial Statements

1 These Financials Results for the year ended 31st March 2026 have been Reviewed by the audit Committee and Approved by the Board of Directors of the Company at their meeting held on 29th Mar 2026, as Required under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified review conclusion thereon.

2 These financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

3 During the year ended March 31, 2026, the Company successfully completed its Initial Public Offer ("IPO") of Equity Shares having a face value of ₹10/- each, comprising a Fresh Issue of 23,62,800 Equity Shares and an Offer for Sale of 2,62,800 Equity Shares by the Promoter at an issue price of ₹107 per Equity Share (including Securities Premium of ₹97 per Equity Share). The Equity Shares of the Company were listed on the SME Platform of BSE Limited ("BSE SME") on August 26, 2025.

4 The details of utilization of IPO proceeds (Amount raised in FY 2025-26) are as follows:

Objects of the Issue	Allocated Amount as per Prospectus (₹ in Lakhs)	Amount utilised till March 31, 2026 (₹ in Lakhs)	Amount un - utilised till March 31, 2026 (₹ in Lakhs)
Offer for Sale	281.20	-	-
Issue related expenses	335.23	-	-
Capital Expenditure	1,043.61	244.15	799.46
Working Capital Requirement	770.00	673.03	96.97
General Corporate Purpose	378.88	369.08	9.80
Total	2,808.92	1,286.26	906.23

The Total Monies aggregating ₹ 2192.49 Lakhs (net of issue expenses) raised during the year, a sum of ₹ 1286.26 Lakhs was utilised by the Company for the purpose for which it was raised during the current year. Pending utilisation, ₹ 906.23 Lakhs are temporarily invested in fixed deposits amounting to 900 lakhs and balance is lying in monitoring account/public offer account. The Company shall seek approval for the extension of time for utilization of the pending funds in the ensuing Board Meeting and Annual General Meeting.

5 During the year, the Company invested funds for the acquisition of the following company.

Company	No of Shares	% of Shareholding	Total Investment
Holiday One Private Limited (04-03-2026)	5,100.00	51%	45,00,000
Travflix Tours Limited (31-12-2025)	5,100.00	51%	91,800
Yaya Travel Solutions Private Limited (18-12-2025)	6,000.00	60%	60,000

6 The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20).

7 The Statement along with review report is being filled with stock exchanges is also available on the company website "<https://www.lgtholidays.com/investors/>"

8 The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.

9 The Board of Directors has recommended a dividend of Re.0.25 paise per equity share of the face value of Re.10 each for the financial year ended 31 March 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting.

10 The figures for year ended on 31st March, 2026 are the balancing figures between the audited figures in respect of the full financial year ended on 31 st March, 2026 and the year to date figures upto the first half of the financial year.

11 The company has not received any Investor complaints during the year and no complaints is pending as on March 31, 2026

12 The Company has only two reportable business segment and hence, separate information for segment wise discloser is in accordance with the requirements of accounting standard (AS) 17.



Independent Auditor's Report

To the Directors of LGT Global Hospitality Limited
(Formerly Known as LGT Business Connexions Limited)

Independent Auditor's Report on the Half Yearly and Year to Date Consolidated Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, As Amended

Opinion

We have audited the accompanying Consolidated Financial Results of LGT Global Hospitality Limited (Formerly Known as LGT Business Connexions Limited) (hereinafter referred to as the "Holding Company") and its subsidiaries M/s Travflix Tours Limited, M/s Yaja Travel Solutions Private Limited and M/s Holiday One Private Limited (Holding Company and its subsidiaries together referred to as "the Group"), for the half year ended 31st March, 2026 and the year end results from 1st April, 2025 to 31st March, 2026, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of report of other auditor on separate audited financial statements of the associate, the aforesaid consolidated annual financial results:

a) include the annual financial results of the following entity:

Sr.No	Name of the Subsidiaries	Date of Investment	Proportion of Ownership as at March 31, 2026
1	Travflix Tours Limited	04-03-2026	51%
2	Yaja Travel Solutions Private Limited	18-12-2025	60%
3	Holiday One Private Limited	31-12-2025	51%

- i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii) give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the consolidated net profit and other



financial information for the group for the half year ended 31st March, 2026 and the year end results from 1st April, 2025 to 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Financial Results

The Consolidated Statement, which is the responsibility of the Company's management and approved by the Board of Directors, has been prepared on the basis of the consolidated financial statements. The Company's Board of Directors are responsible for the preparation of these Consolidated financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the group in accordance with the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.



In preparing the Consolidated financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The respective Board of Directors of the companies included in the Group is responsible for overseeing the financial reporting process of each company.

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Consolidated financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Consolidated financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists,



we are required to draw attention in our auditor's report to the related disclosures in the Consolidated financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Holding Company and such other entities included in the consolidated annual financial results of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- a. We did not audit the financial statements of one subsidiary (Travflix Tours Limited), whose financial statements reflect total assets (before consolidation adjustments) of Rs. 160.38 Lakhs as at 31 March 2026, total revenues (before consolidation adjustments) of Rs. 151.88 Lakhs and net cash inflows (before consolidation adjustments) amounting to Rs. 1.82 Lakh for the year ended on that date, as considered in the consolidated financial statements. These financial statements/financial information have been audited by other auditors whose reports have been furnished to us by the Management and our opinion on the consolidated financial statements, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, and our report in terms of sub-section (3) of Section 143 of the Act, in so far as it relates to the aforesaid subsidiaries is based solely on the reports of the other auditor.



The Consolidated Financial Results include the results for the half year ended March 31, 2026, being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year to date figures up to the first half year ended September 30, 2025, which were subjected to a limited review by us, as required under the Listing Regulations.

Our opinion is not modified in respect of the above matter.

For M/s NRG Associates
Chartered Accountants
FRN: 007973S


R Dhillip Kumar
Partner



Membership No.207856
UDIN: 26207856MNVVUN1327
Date: 29-05-2026
Place: Chennai

LGT Global Hospitality Limited

(Formerly known as LGT Business Connexions Ltd)

(CIN: L74999TN2016PLC112289)

(Address: No. 18/1 & 18/2 (18), First Cross Street, Brindavan Street Extension,
West Mambalam, Chennai – 600033)

Consolidated Balance Sheet as at 31-March-2026

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Particulars	Audited 31-Mar-26
I. EQUITY AND LIABILITIES	
(1) Shareholders' funds	
(a) Share Capital	937.28
(b) Reserves and Surplus	2,944.40
(c) Minority Interest	-10.39
	3,871.29
(2) Non-current liabilities	
(a) Long-term Borrowings	82.87
(b) Deferred Tax Liabilities (Net)	7.70
(c) Long-term Provisions	24.12
	114.69
(3) Current liabilities	
(a) Short-term Borrowings	895.65
(b) Trade Payables	
- Due to Micro and Small Enterprises	54.87
- Due to Creditors other than Micro and Small Enterprises	655.71
(c) Other Current Liabilities	135.79
(d) Short-term Provisions	3.27
	1,745.29
Total	5,731.27
II. ASSETS	
(1) Non-current assets	
(a) Property, Plant and Equipment and Intangible Assets	
(i) Property, Plant and Equipment	400.76
(ii) Intangible Assets	453.20
(iii) Goodwill	59.19
(iv) Capital Work-in-progress	164.14
(v) Intangible Asset Under Development	76.00
(b) Non-current Investments	7.50
(c) Deferred Tax Assets (net)	-
(d) Other Non-current Assets	116.00
	1,276.79
(2) Current assets	
(a) Trade Receivables	1,820.61
(b) Cash and cash equivalents	1,778.96
(c) Short-term Loans and Advances	595.36
(d) Other Current Assets	259.55
	4,454.48
Total	5,731.27

As per our report of even date

For NRG Associates

Chartered Accountants

Firm's Registration No: 007973S

R. Dhillip Kumar

R Dhillip Kumar

Partner

Membership No: 207856

Place: Chennai

Date: 29-05-2026

For and on behalf of the Board of Directors

LGT GLOBAL HOSPITALITY LIMITED

W. Selvaraj

WILFRED SELVARAJ

Managing Director

DIN - 07562331

W. Padma

WILFRED PADMA

Whole time Director

DIN - 07562343

V. Ambaragonda

Venkatesh Ambaragonda

Chief Financial Officer



LGT Global Hospitality Limited

(Formerly known as LGT Business Connexions Ltd)

(CIN: L74999TN2016PLC112289)

(Address: No. 18/1 & 18/2 (18), First Cross Street, Brindavan Street Extension,
West Mambalam, Chennai – 600033)**Consolidated Statement of Profit and loss for the year ended 31-March-2026**

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Particulars	Audited	Audited
	October 2025 - March 2026	31 March 2026
Revenue from Operations	6,642.19	13,699.21
Other Income	62.26	95.68
Total Income	6,704.45	13,794.89
Expenses		
Cost of Services	5,327.20	10,968.35
Employee Benefit Expenses	727.56	1,352.22
Finance Costs	63.40	117.29
Depreciation and Amortization Expenses	60.92	92.78
Other Expenses	366.47	634.73
Total expenses	6,545.55	13,165.37
Profit before Exceptional and Extraordinary Item and Tax	158.90	629.52
Exceptional and Extraordinary Item		-
Profit before Tax	158.90	629.52
Profit/(Loss) before Tax	158.90	629.52
Tax Expenses		
- Current Tax	53.43	149.08
- Deferred Tax	10.09	15.51
- Prior Period Tax	1.90	1.90
Profit after Tax	93.48	463.03
Profit attributable to		
Owners of the Company	93.43	461.08
Minority Interest	1.95	1.95
Earnings Per Share (Face Value per Share Rs.10 each)		
-Basic (All amounts are in lakhs of Indian Rupees)	1.00	5.48
-Diluted (All amounts are in lakhs of Indian Rupees)	1.00	5.48

As per our report of even date

For NRG Associates

Chartered Accountants

Firm's Registration No: 007973S


R Dhillip Kumar

Partner

Membership No: 207856

Place: Chennai

Date: 29-05-2026

For and on behalf of the Board of Directors**LGT GLOBAL HOSPITALITY LIMITED**

WILFRED SELVARAJ

Managing Director

DIN - 07562331


WILFRED PADMA

Whole time Director

DIN - 07562343



Venkatesh Ambaragonda

Chief Financial Officer

LGT GLOBAL HOSPITALITY LIMITED
(Formerly known as LGT Business Connexions Ltd)
(CIN: L74999TN2016PLC112289)

(Address: New No. 38, Old No. 44, First Floor, Brindavan Street Extn., West Mambalam, Chennai, West
Consolidated Cash Flow Statement for the year ended 31-March-2026

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Particulars	31-March-2026
CASH FLOW FROM OPERATING ACTIVITIES	
Net Profit Before tax	629.52
Profit/(loss) from Discontinuing Operation (after tax)	-
Adjustment for:	
Depreciation and Amortisation Expense	92.78
Loss/(Gain) on Sale / Discard of Assets (Net)	(2.42)
Bad debt, provision for doubtful debts	5.21
Interest Income	(91.09)
Finance Costs	93.04
Interest on Income Tax Refund	(1.92)
Operating Profit before working capital changes	725.12
Adjustment for:	
(Increase) in Trade Receivables	(563.47)
(Increase) in Loans and Advances	(499.60)
Decrease in Other Assets	(37.00)
Increase in Trade Payables	338.85
Increase in Other Current Liabilities	38.64
Increase in Short-term Provisions	1.40
(Decrease) in Long-term Provisions	(19.88)
Cash (Used in)/Generated from Operations	(15.94)
Tax paid(Net)	197.59
Net Cash (Used in)/Generated from Operating Activities	(213.53)
CASH FLOW FROM INVESTING ACTIVITIES	
Purchase of Property, Plant and Equipment	(878.05)
Proceeds from Sale of Property, Plant and Equipment	12.45
Purchase of Other Investments	(61.68)
Loans and Advances given	(66.00)
Investment in Term Deposits	-
Interest received	52.20
Dividend received	-
Net Cash (Used in)/Generated from Investing Activities	(941.08)
CASH FLOW FROM FINANCING ACTIVITIES	
Proceeds from Issue of Share Capital	2,175.53
Proceeds from Long Term Borrowings	-
Repayment of Long Term Borrowings	(23.84)
Availment of Short term Borrowings Secured Loan (cc)	43.92
Minority Interest Movement	(10.39)
Interest Paid	(93.21)
Net Cash (Used in)/Generated from Financing Activities	2,092.01
Net Increase/(Decrease) in Cash and Cash Equivalents	937.40
Opening Balance of Cash and Cash Equivalents	841.56
Closing Balance of Cash and Cash Equivalents	1,778.96

Components of cash and cash equivalents	31-March-2026
Cash on hand	1.60
Cheques, drafts on hand	-
Balances with banks in current accounts	169.88
Bank Deposit having maturity of less than 3 months	1,607.48
Others	-
Cash and bank balance as per Balance Sheet	1,778.96

Note:

The above Cash Flow Statement has been prepared under the 'Indirect Method' as set out in the Accounting

As per our report of even date

For NRG Associates

Chartered Accountants

Firm's Registration No: 007973S

R Dhillip Kumar

Partner

Membership No: 207856

Place: Chennai

Date: 29-05-2026

For and on behalf of the Board of Directors

LGT GLOBAL HOSPITALITY LIMITED

WILFRED SELVARAJ

Managing Director

DIN - 07562331

WILFRED PADMA

Whole time Director

DIN - 07562343

Venkatesh Ambaragonda

Chief Financial Officer



LGT GLOBAL HOSPITALITY LIMITED
(Formerly known as LGT Business Connexions Ltd)
(CIN: L74999TN2016PLC112289)

(Address: New No. 38, Old No. 44, First Floor, Brindavan Street Extn., West Mambalam, Chennai, West Mambalam, Chennai, Chennai City)

Segmental Reporting

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Particulars	October 2025 - March 2026	Year ended 31-03-2026
Revenue		
Tour Packages and other allied services	4,562.84	10,304.07
Accommodation Services	2,079.35	3,395.14
Total Revenue	6,642.19	13,699.21
Result		
Tour Packages and other allied services	969.33	2,031.20
Accommodation Services	345.66	699.66
Total Segment Result	1,314.99	2,730.86
Unallocated corporate expenses	1,154.95	2,079.73
Operating Profit	160.04	651.13
Finance Costs	63.40	117.29
Other Income	62.26	95.68
Profit before tax	158.90	629.52
Provision for current tax	53.43	149.08
Provision for deferred tax	10.09	15.51
Prior period taxes	1.90	1.90
Profit after tax (before extraordinary items)	93.48	463.03
Profit from extraordinary items	-	-
Profit after tax (before exceptional items)	93.48	463.03
Exceptional items	-	-
Profit for the period	93.48	463.03

Segment Assets & Liabilities

(Rs in lakhs)

Particulars	Segment Assets as on 31-03-2026	Segment Liabilities as on 31-03-2026
Tour Packages and other allied services	2,830.82	881.75
Accommodation Services	617.87	181.67
Total	3,448.69	1,063.43
Unallocable corporate assets/liabilities	2,282.58	796.55
Total assets/liabilities	5,731.27	1,859.98

As per our report of even date
For NRG Associates
Chartered Accountants
Firm's Registration No: 007973S

R D Philip Kumar
R D Philip Kumar
Partner
Membership No: 207856
Place: Chennai
Date: 29-05-2026

WILFRED SELVARAJ
WILFRED SELVARAJ
Managing Director
DIN - 07562331

For and on behalf of the Board of Directors
LGT GLOBAL HOSPITALITY LIMITED

WILFRED PADMA
WILFRED PADMA
Whole time Director
DIN - 07562343

Venkatesh Ambaragonda
Venkatesh Ambaragonda
Chief Financial Officer



Notes

These Consolidated financials Results for the year ended 31st March 2026 have been Reviewed by the audit Committee and Approved by the Board of Directors of the Company at their meeting held on 30th Mar 2026, as Required under Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015. The Statutory Auditors have expressed an unmodified review conclusion thereon.

These Consolidated financial results have been prepared in accordance with the recognition and measurement principles of Accounting Standards ("AS") prescribed section 133 of the Companies Act 2013 (the "Act") read with relevant rules issued thereunder and the other accounting principles generally accepted in India.

During the year ended March 31, 2026, the Holding Company successfully completed its Initial Public Offer ("IPO") of Equity Shares having a face value of ₹10/- each, comprising a Fresh Issue of 23,62,800 Equity Shares and an Offer for Sale of 2,62,800 Equity Shares by the Promoter at an issue price of ₹107 per Equity Share (including Securities Premium of ₹97 per Equity Share). The Equity Shares of the Holding Company were listed on the SME Platform of BSE Limited ("BSE SME") on August 26, 2025.

The details of utilization of IPO proceeds (Amount raised in FY 2025-26) are as follows:

(All Amount in Lakhs of Indian Rupees unless otherwise Stated)

Objects of the Issue	Allocated Amount as per Prospectus (₹ in Lakhs)	Amount utilised till March 31, 2026 (₹ in Lakhs)	Amount un - utilised till March 31, 2026 (₹ in Lakhs)
Offer for Sale	281.20	-	-
Issue related expenses	335.23	-	-
Capital Expenditure	1,043.61	244.15	799.46
Working Capital Requirement	770.00	673.03	96.97
General Corporate Purpose	378.88	369.08	9.80
Total	2,808.92	1,286.26	906.23

The Total Monies aggregating ₹ 2192.49 Lakhs (net of issue expenses) raised during the year, a sum of ₹ 1286.26 Lakhs was utilised by the Holding Company for the purpose for which it was raised during the current year. Pending utilisation, ₹ 906.23 Lakhs are temporarily invested in fixed deposits amounting to 900 lakhs and balance is lying in monitoring account/public offer account. The Holding Company shall seek approval for the extension of time for utilization of the pending funds in the ensuing Board Meeting and Annual General Meeting.

The Earning Per Share (EPS) has been computed in accordance with the Accounting Standard on Earnings Per Share (AS 20).

The Statement along with review report is being filled with stock exchanges is also available on the company website "<https://www.lgtholidays.com/investors/>".

The figures of the corresponding periods have been regrouped/reclassified, wherever necessary to conform to current period classification/presentation.

The Board of Directors of Holding company has recommended a dividend of Re.0.25 paise per equity share of the face value of Re.10 each for the financial year ended 31 March 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting.

The Company has only two reportable business segment and hence, separate information for segment wise discloser is in accordance with the requirements of accounting standard (AS) 17.

The Consolidated Financial Statements have been prepared in accordance with the Companies Act, 2013 and the Accounting Standards notified under Section 133. Consolidation is carried out as per AS 21 – Consolidated Financial Statements, with elimination of inter-company transactions and balances.

The Holding company has not received any Investor complaints during the year and no complaints is pending as on March 31, 2026

