YAJA

YAJA TRAVEL SOLUTIONS PVT LTD
sivasankara@yajatravelsolutions.com
www.yajatravelsolutions.com
+91 80085 79465

DIRECTORS' REPORT

Your Directors have pleasure in presenting the First Annual Report of the Company along with the Audited Accounts of the Company for the year ended on 31st March 2026.

1. FINANCIAL RESULTS

The Company's financial performance for the year ended on 31st March 2026 is provided below:

Particulars	Financial Year 2025-26 (Rs. in Lakhs)
Revenue from Operations	Nil
Other Income	Nil
Total Revenue	Nil
Less: Total Expenditure	36.20
Profit /(Loss) Before Tax	(36.20)
Less: Tax Expenses	Nil
Net Profit /(Loss) After Tax	(36.20)

2. STATE OF COMPANY'S AFFAIRS AND FUTURE OUTLOOK

The Company was incorporated on 18th December 2025 with the objective of establishing and carrying on an integrated business in the travel, tourism, transportation, logistics, hospitality, facility management and allied services sectors. The principal purpose of incorporation is to provide comprehensive travel and tourism solutions, including package tours, ticketing and travel agency services, tourist assistance, accommodation and other allied services for domestic and international travelers.

During the financial year under review, being the first financial year of the Company from the date of incorporation, i.e., 18th December, 2025, to 31st March, 2026, the Company did not generate any revenue from operations. The Company incurred total expenditure of ₹36.20 Lakhs, primarily towards preliminary expenses, auditor's remuneration, and printing and stationery expenses, resulting in a net loss of ₹36.20 Lakhs for the year.

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The management is focused on establishing and developing the business operations of the Company and creating a sustainable platform for future growth in the travel solutions sector.
The Company is a subsidiary of LGT Global Hospitality Limited from incorporation, as the same was part of LGT Global Hospitality Limited's strategic expansion initiatives in the travel and tourism sector, and is expected to provide the Company with opportunities for business expansion, operational synergies, enhanced market reach and long-term growth.

FUTURE OUTLOOK

The Board remains confident about the Company's future prospects and is committed to improving its financial performance in the coming years. The Company intends to leverage its specialised offerings, focus on strengthening its marketing and business development initiatives, improving operational efficiency and maintaining prudent control over costs and expenses. The Board believes that, with the gradual expansion of operations and increased revenue generation, the Company will be able to improve its margins, reduce the impact of fixed and operating costs and progressively move towards profitability and a positive financial position in the ensuing financial years.

3. ANNUAL RETURN

The Company does not maintain individual website, however, the extracts of Annual Return pursuant to the provisions of Section 92 read with Rule 12 of the Companies (Management and administration) Rules, 2014 is available and can be shared on request.

4. CHANGE IN THE NATURE OF BUSINESS

There is no change in the nature of the business of the company during the period under review.

5. SHARE CAPITAL

As at 31st March 2026, the Authorised Share Capital of the Company was ₹15,00,000 divided into 1,50,000 Equity Shares of ₹10 each, and the issued, subscribed and Paid-Up Share Capital was ₹1,00,000, comprising 10,000 equity shares of ₹10 each.

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6. SIGNIFICANT AND MATERIAL ORDERS

During the year under review, there were no significant and/ or material orders passed by the regulators or courts or tribunals impacting the going concern status and company's operations in future.

7. BOARD MEETINGS AND GENERAL MEETINGS

During the financial year under review, the Company convened four (4) meetings of the Board of Directors, held on 05th January 2026, 16th January 2026, 27th February 2026, and 3rd March 2026. Further, an Extraordinary General Meeting (EGM) of the members was held on 27th March 2026.

All the Directors attended the meetings of the Board held during the period.

The Company, being incorporated on 18th December 2025, did not hold any Annual General Meeting during the financial year under review. The Company is convening its First Annual General Meeting on 18th September 2026.

The attendance of the Directors at the Board Meetings held during the financial year 2025-26 was as below:

Sr. No.	Name of Directors	Number of meetings entitled to attended	Number of meetings attended
1	Mr. Wifred Selvaraj	4	4
2	Mrs. Wilfred Padma	4	4
3	Mr. Siva Sankar Ala	4	4

8. DIRECTORS AND KEY MANAGERIAL PERSONNEL

The Board of Directors of the Company as on 31st March 2026 comprised of:

Sr. No.	Name of Directors	Designation
1	Mr. Wifred Selvaraj	Director
2	Mrs. Wilfred Padma	Director
3	Mr. Siva Sankar Ala	Whole-time Director

All the above Directors were appointed on 18th December 2025, being the date of incorporation of the Company.

During the year under review, Mr. Siva Sankar Ala was appointed as Whole-time Director of the Company at the Extra- Ordinary General Meeting held on 27th March 2026.

The provisions relating to appointment of Key Managerial Personnel under Section 203 of the Companies Act, 2013 are not applicable to the Company.

9. DIRECTORS REMUNERATION

During the financial year under review, no remuneration was paid to the Directors of the Company.

10. RECEIPT OF ANY COMMISSION BY MD / WTD FROM COMPANY

The Company has not provided any commission to whole time director or other directors.

11. AUDITORS

M/s NRG Associates, Chartered Accountants, having Firm Registration No. 007973S, are the First Statutory Auditors of the Company and will hold the office till first annual general meeting. Your Board recommend their appointment as Statutory Auditors for a period of five years from financial year 2026-27 to 2030-31 and to hold the office till the Annual General Meeting of 2031.

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The Company has received the consent and certificate from M/s NRG Associates, Chartered Accountants, confirming that their appointment, if made, would be in accordance with the applicable provisions of the Companies Act, 2013 and that they are not disqualified from being appointed as the Statutory Auditors of the Company.

12. AUDITORS REPORT AND REPORTING OF FRAUDS

The Auditors' Report for the financial year ended 31st March 2026 does not contain any qualification, reservation, adverse remark or disclaimer.

During the year under review, the Statutory Auditors have not reported any instance of fraud committed by the officers or employees of the Company under Section 143(12) of the Companies Act, 2013.

13. COST RECORDS AND COST AUDIT

The provisions regarding Cost Records and Cost Audit as mandated under Section 148 of Companies Act, 2013 is not applicable to the Company.

14. INTERNAL FINANCIAL CONTROL

The Company has adequate internal financial controls with reference to its financial statements, commensurating with the size and nature of its operations.

15. PARTICULARS OF LOANS, GUARANTEES OR INVESTMENTS

The Company has not made any loan or provided guarantees or made investments during the year under review and hence no disclosure is being made under provision of Section 186 of the Companies Act, 2013.

16. PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES

During the financial year under review, the Company has not entered into transactions with related parties as falling within Section 188 of the Companies Act, 2013 and hence Form AOC-2 is not provided. However, details of the related party transaction is provided in note no 14 to the audited financial statement and may be treated as part of the Board Report.

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17. DIVIDEND AND RESERVES:

In view of the loss incurred by the Company during the financial year under review, the Board does not recommend any dividend for the year. Further, no amount is proposed to be transferred to the General Reserve.

18. TRANSFER TO INVESTOR EDUCATION AND PROTECTION FUND

There was no unpaid/ unclaimed dividend or shares associated with them and hence the provisions of Section 125 of the Companies Act, 2013 do not apply to the Company.

19. MATERIAL CHANGES AND COMMITMENT AFFECTING THE FINANCIAL POSITION OF THE COMPANY

No material changes and commitments affecting the financial position of the Company occurred between the end of the financial year to the date of this report.

20. PREVENTION OF SEXUAL HARASSMENT AND PROVISION OF MATERNITY BENEFIT

The Company is committed to ensuring a safe and conducive work environment for its workforce and is in compliance with the applicable provisions of the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013, to the extent applicable to the Company.
The details of complaints pertaining to sexual harassment during the year under review are as follows:

S. No	Particulars	No. of Cases
(a)	Number of complaints of sexual harassment received during the year	Nil
(b)	Number of complaints disposed off during the year	Nil
(c)	Number of cases pending for more than 90 days	Nil

Further, the Company continues to adhere to all statutory mandates by extending necessary maternity benefits to its employees as per the applicable legislation.

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21. CONSERVATION OF ENERGY, FOREIGN EXCHANGE EARNING AND OUTGO:

Since the Company is not engaged in any industrial activity, the provisions relating to conservation of energy and technology absorption are not materially applicable to the Company.

During the financial year under review, there were no foreign exchange earnings or foreign exchange outgo, as per the records and financial statements of the Company.

22. RISK MANAGEMENT POLICY

Considering the size and nature of operations of the Company, the provisions relating to formulation of a Risk Management Policy are not applicable to the Company.

The Board nevertheless continues to monitor the risks associated with the Company's operations and takes appropriate measures as and when required.

23. AUDIT COMMITTEE AND VIGIL MECHANISM

The provisions of Section 177 of the Companies Act, 2013 read with Rule 6 and 7 of the Companies (Meetings of the Board and its Powers) Rules, 2013 are not applicable to the Company. Hence, constitution of Audit Committee and vigil mechanism is not applicable to the Company.

24. CORPORATE SOCIAL RESPONSIBILITY

The provisions relating to Corporate Social Responsibility under Section 135 of the Companies Act, 2013 are not applicable to the Company during the financial year under review.

25. SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES

During the financial year under review, the Company did not have any subsidiary, joint venture or associate company.

The Company is a subsidiary of LGT Global Hospitality Limited, which is disclosed as the holding company in the financial statements.

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26. PUBLIC DEPOSITS

The Company has not accepted any public deposits under Section 73 of the Companies Act, 2013 read with Companies (Acceptance of Deposits) Rules, 2014. Details of the exempted deposit is provided in the financial statement.

27. SHARES RELATED DISCLOSURES

During the year, none of the following activity has taken place:

a. Buy back of securities;
b. Sweat equity issue;
c. Bonus shares issue; and
d. Employee's stock option plans.

28. BOARD EVALUATION

The provisions relating to formal annual evaluation of the Board, its Committees and individual Directors are not applicable to the Company.

29. PARTICULARS OF EMPLOYEE

The provisions relating to disclosure of particulars of employees and remuneration under the applicable provisions of the Companies Act, 2013 and the rules made thereunder are applicable to the Company to the extent applicable. The details of remuneration paid to the Directors and other employees, wherever applicable, have been disclosed in the financial statements of the Company.

30. NUMBER OF EMPLOYEES

The following are the details of the number of employees of the Company as on the date of this Report:

S. No	Particulars	No of Employees
1	Female	0
2	Male	1
Total		1

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31. SECRETARIAL STANDARD

During the financial year under review, the Company has complied with the applicable Secretarial Standards (SS-1 and SS-2) issued by the Institute of Company Secretaries of India (ICSI) to the extent applicable to the Company.

The Company proposes to convene its First Annual General Meeting on Friday, 18th September 2026.

32. DIRECTORS' RESPONSIBILITY STATEMENT

In terms of Sections 134(5) of the Companies Act, 2013 in relation to financial statements for the period ended 31st March 2026, the Board of Directors confirm that:

a) The applicable accounting standards have been followed in the preparation of the financial statements and there are no material departures from the said standards;

b) The reasonable and prudent accounting policies have been used in the preparation of the financial statements and that they have been consistently applied and that reasonable and prudent judgments and estimates have been made in respect of items not concluded by the year end, so as to give a true and fair view of the state of affairs of the Company as at 31st March 2026;

c) The proper and sufficient care has been taken for maintenance of adequate accounting records in accordance with the provisions of this Act for safeguarding the assets of the Company and for preventing and detecting fraud and other irregularities;

d) The financial statements have been prepared on a going concern basis; and

e) The directors had devised proper systems to ensure compliance with the provisions of all applicable laws and that such systems were adequate and operating effectively;

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33. ACKNOWLEDGEMENTS

The Board of Directors places on record its sincere appreciation for the support and co-operation received from the Company's bankers, Government Departments, professionals, business associates and other stakeholders.

The Board also places on record its appreciation for the contribution and support extended by the employees of the Company.

For Yaja Travel Solutions Private Limited

Mr. Wilfred Selvaraj	**Mr. Siva Sankar Ala**
Director	**Whole Time Director**
DIN: 07562331	**DIN: 11436276**

Date: 22nd August 2026
Place: Hyderabad

Independent Auditor's Report

To the Members of **Yaja Travel Solutions Private Limited**

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of **Yaja Travel Solutions Private Limited**, which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and loss and the Cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements give the information required by the Companies Act, 2013, as amended ("the Act") in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, its Loss and its cash flows for the year ended on that date.

Basis for Opinion

We conducted our audit of the financial statements in accordance with the Standards on Auditing (SAs), as specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of our report. We are independent of the Company 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 statements under the provisions of the Act 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 audit opinion on the financial statements.

Other Information

The Company's Management and Board of Directors are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and auditor's reports thereon. The annual report is expected to be made available to us after the date of this auditor's report

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether such other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a

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material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibility of Management and Board of Directors for the Financial Statements

The Company's Board of Directors and Management is responsible for the matters stated in section 134(5) of the Act with respect to the preparation of these financial statements that give a true and fair view of the financial position, financial performance and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Companies (Accounting Standards) Rules, 2021 (as amended) specified under section 133 of the Companies Act, 2013 ("Act"). 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 the 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 statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 statements.

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 statements, 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,

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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 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 management.

- Conclude on the appropriateness of management's 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 statements 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 statements, including the disclosures, and whether the financial statements 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.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2020 ("the Order"), issued by the Central Government of India in terms of sub-section (11) of section 143 of the Act, we give in the "Annexure 1" a statement on the matters specified in paragraphs 3 and 4 of the Order.

2. A) As required by Section 143(3) of the Act, we report that:

   a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit;

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b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books except for the matters stated in the paragraph 2B(f) below on reporting under Rule 11(g) of the Companies (Audit and Auditors) Rules, 2014.

c) The standalone balance sheet, the standalone statement of profit and loss (including other comprehensive income), the standalone statement of changes in equity and the standalone statement of cash flows dealt with by this Report are in agreement with the books of account.;

d) In our opinion, the aforesaid financial statements comply with the Accounting Standards specified under Section 133 of the Act, read with Companies (Accounting Standards) Rules, 2021 (as amended) specified under section 133 of the Act;

e) On the basis of the written representations received from the directors as on March 31, 2026 taken on record by the Board of Directors, none of the directors is disqualified as on March 31, 2026 from being appointed as a director in terms of Section 164 (2) of the Act;

f) With respect to the adequacy of the internal financial controls with reference to financial statements of the Company and the operating effectiveness of such controls, refer to our separate Report in "Annexure B;

g) According to the information and explanations given to us and based on our examination of the records of the Company, the Company has not paid or provided for any managerial remuneration to its directors during the year. Accordingly, the provisions of Section 197 of the Act are not applicable to the Company for the current financial year.

B) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, as amended in our opinion and to the best of our information and according to the explanations given to us:

a. The Company does not have any pending litigations on its financial position in its financial statements.

b. The Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses;

c. There were no amounts which were required to be transferred to the Investor Education and Protection Fund by the Company.

d. i) The management has represented that, to the best of its knowledge and belief, as disclosed to the financial statements, no funds have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources

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or kind of funds) by the Company to or in any other persons or entities, including foreign entities ("Intermediaries"), with the understanding, whether recorded in writing or otherwise, that the Intermediary shall, whether, directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Company ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries;

ii) The management has represented that, to the best of its knowledge and belief, as disclosed to the financial statements, no funds have been received by the Company from any person(s) or entity(ies), including foreign entities ("Funding Parties"), with the understanding, whether recorded in writing or otherwise, that the Company shall, whether, directly or indirectly, lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the Funding Party ("Ultimate Beneficiaries") or provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries; and

iii) Based on such audit procedures performed that have been considered reasonable and appropriate in the circumstances, nothing has come to our notice that has caused us to believe that the representations under sub-clause (a) and (b) contain any material misstatement.

e. Since no dividend declared by the company comment on the same, declared or paid during the year by the company is in compliance with section 123 of the Companies Act, 2013 or not, does not arise.

f. Proviso to Rule 3(1) of the Companies (Accounts) Rules, 2014 for maintaining books of account using accounting software which has a feature of recording audit trail (edit log) facility is applicable to the Company and accordingly, reporting under Rule 11(g) of Companies (Audit and Auditors) Rules, 2014 is applicable for the financial year ended March 31, 2026, however the audit trial feature was not enabled throughout the year for all relevant transactions recorded in the accounting software. Therefore, the company has not maintained audit trial for transactions undertaken during the current financial year.

for **NRG Associates**
Chartered Accountants
Firm Registration Number – 007973S

CA R Dhilip Kumar
Partner
M.No: 207856
UDIN: **26207856MYUYMT2791**
Place: Chennai.
Date: 29th May 2026

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Annexure '1' referred to in paragraph under the heading "Report on other legal and regulatory requirements" of our report of even date
of **Yaja Travel Solutions Private Limited**

In terms of the information and explanations sought by us and given by the company and the books of account and records examined by us in the normal course of audit and to the best of our knowledge and belief, we state that:

(i) (a)(1)The Company does not hold any Property, Plant, and Equipment during the current financial year. Accordingly, the reporting requirements under Clause 3(i)(a)(1) of the Order regarding the maintenance of proper records showing full particulars, including quantitative details and situation of Property, Plant, and Equipment, are not applicable to the Company

(a)(2)The Company does not have any intangible assets and hence the requirement to maintain the records does not arise.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not hold any Property, Plant, and Equipment during the year. Accordingly, the reporting requirement under Clause 3(i)(b) of the Order regarding the physical verification of Property, Plant, and Equipment by the management at reasonable intervals is not applicable.

(c) According to the information and explanation given to us, there are no immovable properties owned by the company; Hence the provision is not applicable.

(d) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company does not hold any Property, Plant, and Equipment or Intangible assets during the year. Accordingly, the reporting requirement under Clause 3(i)(d) of the Order regarding whether the Company has revalued its Property, Plant and Equipment or Intangible assets or both during the year is not applicable

(e) According to the information and explanation given to us, there are no proceedings initiated or are pending against the Company for holding any benami property under the Prohibition of Benami Property Transactions Act, 1988 and rules made thereunder.

(ii) (a) The Company is a service company, primarily rendering travel and related services. Accordingly, it does not hold any physical inventories. Accordingly, clause 3(ii)(a) of the Order is not applicable.

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(iii) According to the information and explanations given to us and based on the audit procedures conducted by us, the Company has during the year, not made investments in, provided any guarantee or security or granted any loans or advances in the nature of loans, secured or unsecured, to companies, firms, Limited Liability Partnerships or any other parties. Accordingly, the provisions of clauses 3(iii) of the Order are not applicable.

(iv) According to the information and explanations given to us and based on the audit procedures conducted by us, there are no loans, investments, guarantees, and security in respect of which provisions of sections 185 of the Companies Act, 2013 are applicable and hence not commented upon. Further, according to the information and explanations given to us, provisions of sections 186 of the Companies Act, 2013 in respect of loans, investments and, guarantees, and security have been complied with by the Company.

(v) The Company has neither accepted any deposits from the public nor accepted any amounts which are deemed to be deposits within the meaning of sections 73 to 76 of the Companies Act and the rules made thereunder, to the extent applicable. Accordingly, the requirement to report on clause 3(v) of the Order is not applicable to the Company.

(vi) The Central Government has not specified the maintenance of cost records under Section 148(1) of the Companies Act, 2013, for the services of the Company.

(vii) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, in our opinion amounts deducted / accrued in the books of account in respect of undisputed statutory dues including Goods and service tax, Income-Tax, Cess and other statutory dues have been regularly deposited with the appropriate authorities.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, there are no dues of goods and services tax, provident fund, employees' state insurance, income tax, sales-tax, service tax, customs duty, excise duty, value added tax, cess, and other statutory dues which have not been deposited on account of any dispute.

(viii) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not surrendered or disclosed any transaction, previously unrecorded in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

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(ix) (a) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not defaulted in repayment of loans or other borrowings or in the payment of interest thereon to any lender.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not been declared willful defaulter by any bank or financial institution or government or any government authority.

(c) According to the information and explanations given to us by the management, and based on our audit procedures, the Company has not availed term loans during the year. Accordingly, reporting under Clause 3(ix)(c) of the Order is not applicable.

(d) According to the information and explanations given to us, and the procedures performed by us, and on an overall examination of the financial statements of the Company, we report that the Company has utilized funds raised on short-term basis for short term purposes only.

(e) According to the information and explanations given to us and on an overall examination of the standalone financial statements of the Company, we report that, the Company has not taken any funds from any entity or person on account of or to meet the obligations of its subsidiaries, associates or joint ventures.

(f) According to the information and explanations given to us and procedures performed by us, we report that the Company has not raised loans during the year on the pledge of securities held in its subsidiaries, joint ventures or associate companies (as defined under the Act).

(x) (a) The Company has not raised any money during the year by way of initial public offer / further public offer (including debt instruments) hence, the requirement to report on clause 3(x)(a) of the Order is not applicable to the Company.

(b) According to the information and explanations given to us and on the basis of our examination of the records of the Company, the Company has not made any preferential allotment or private placement of shares or fully or partly convertible debentures during the year. Accordingly, clause 3(x)(b) of the Order is not applicable.

(xi) (a) Based on examination of the books and records of the Company and according to the information and explanations given to us, considering the principles of materiality outlined in Standards on Auditing, we report that no fraud by the Company or on the Company has been noticed or reported during the course of the audit.

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(b) According to the information and explanations given to us, no report under sub-section (12) of Section 143 of the Act has been filed by the auditors in Form ADT-4 as prescribed under Rule 13 of the Companies (Audit and Auditors) Rules, 2014 with the Central Government.

(c) As represented to us by the management, there are no whistle blower complaints received by the Company during the year.

(xii) According to the information and explanations given to us, the Company is not a Nidhi Company. Accordingly, clause 3(xii) of the Order is not applicable.

(xiii) In our opinion and according to the information and explanations given to us, the transactions with related parties are in compliance with Section 177 and 188 of the Act, where applicable, and the details of the related party transactions have been disclosed in the standalone financial statements as required by the applicable accounting standards

(xiv) (a) The Company is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013 as on March 31,2026. Therefore, the requirement to report under clause 3(xiv)(a) of the Order is not applicable to the Company.

(b) The Company is not required to have an internal audit system under the provisions of Section 138 of the Companies Act, 2013 as on March 31,2026. Therefore, the requirement to report under clause 3(xiv)(b) of the Order is not applicable to the Company.

(xv) In our opinion and according to the information and explanations given to us, the Company has not entered into any non-cash transactions with its directors or persons connected to its directors and hence, provisions of Section 192 of the Act are not applicable to the Company.

(xvi) (a) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(a) of the Order is not applicable.

(b) The Company is not required to be registered under Section 45-IA of the Reserve Bank of India Act, 1934. Accordingly, clause 3(xvi)(b) of the Order is not applicable.

(c) The Company is not a Core Investment Company (CIC) as defined in the regulations made by the Reserve Bank of India. Accordingly, clause 3(xvi)(c) of the Order is not applicable

(d) The Company is not part of any group (as per the provisions of the Core Investment Companies (Reserve Bank) Directions, 2016 as amended). Accordingly, the requirements of clause 3(xvi)(d) are not applicable

N.R.G. ASSOCIATES * CHARTERED ACCOUNTANTS *

(xvii) The Company has incurred cash loss of Rs 36.20 (in thousands) in the current financial year.

(xviii) According to the information and explanations given to us, there has been a no resignation of the statutory auditors of the Company during the year.

(xix) On the basis of the financial ratios disclosed in Notes to the financial statements, ageing and expected dates of realization of financial assets and payment of financial liabilities, other information accompanying the financial statements, our knowledge of the Board of Directors and management plans and based on our examination of the evidence supporting the assumptions, nothing has come to our attention, which causes us to believe that any material uncertainty exists as on the date of the audit report that Company is not capable of meeting its liabilities existing at the date of balance sheet as and when they fall due within a period of one year from the balance sheet date. We, however, state that this is not an assurance as to the future viability of the Company. We further state that our reporting is based on the facts up to the date of the audit report and we neither give any guarantee nor any assurance that all liabilities falling due within a period of one year from the balance sheet date, will get discharged by the Company as and when they fall due.

(xx) The provisions of Section 135 towards corporate social responsibility are not applicable on the company. Accordingly, the provisions of clause 3(xx) of the Order is not applicable.

For NRG Associates
Chartered Accountants
Firm Registration Number – 007973S

N.R.G. ASSOCIATES * CHARTERED ACCOUNTANTS *

CA R Dhilip Kumar
Partner
M.No: 207856
UDIN: **26207856MYUYMT2791**

Place: Chennai.
Date: 29th May 2026

Annexure To the Independent Auditor's Report of Even Date on The Financial Statements of Yaja Travel Solutions Private Limited

Report on the Internal Financial Controls under Clause (i) of Sub-section 3 of Section 143 of the Companies Act, 2013 ("the Act")

We have audited the internal financial controls with reference to financial statements **Yaja Travel Solutions Private Limited** as of March 31, 2026 in conjunction with our audit of the financial statements of the Company for the year ended on that date.

Management's Responsibility for Internal Financial Controls

The Company's Management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India ("ICAI"). These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to the Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditor's Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls with reference to these financial statements based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, as specified under section 143(10) of the Act, to the extent applicable to an audit of internal financial controls, both issued by ICAI. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls with reference to these financial statements was established and maintained and if such controls operated effectively in all material respects.

Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls with reference to these financial statements and their operating effectiveness. Our audit of internal financial controls with reference to financial statements included obtaining an understanding of internal financial controls with reference to these financial statements, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The

N.R.G. ASSOCIATES * CHARTERED ACCOUNTANTS *

procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls with reference to these financial statements.

Meaning of Internal Financial Controls with Reference to these Financial Statements

A company's internal financial controls with reference to financial statements is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial controls with reference to financial statements includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Inherent Limitations of Internal Financial Controls with Reference to Financial Statements

Because of the inherent limitations of internal financial controls with reference to financial statements, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls with reference to financial statements to future periods are subject to the risk that the internal financial control with reference to financial statements may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

N.R.G. ASSOCIATES * CHARTERED ACCOUNTANTS *

Opinion

In our opinion, the Company has, in all material respects, adequate internal financial controls with reference to financial statements and such internal financial controls with reference to financial statements were operating effectively as at March 31, 2026, based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note issued by the ICAI.

For NRG Associates
Chartered Accountants
Firm Registration Number –007973S

CA R Dhilip Kumar
Partner
M.No: 207856
UDIN: **26207856MYUYMT2791**

Place: Chennai
Date: 29th May 2026

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YAJA TRAVEL SOLUTIONS PRIVATE LIMITED
(CIN: U52291TS2025PTC208085)
(Address: No. 8-2-684/4/16, 3rd Floor, Road No. 12, Banjara Hills, Khairatabad, Hyderabad- 500034, Telangana)
Balance Sheet as at 31-March-2026

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

Particulars	Note	As at 31-March-2026
I. EQUITY AND LIABILITIES		
(1) Shareholders' funds		
(a) Share Capital	3	100.00
(b) Reserves and Surplus	4	(36.20)
Total		63.80
(2) Non-current liabilities		
(a) Long-term Borrowings	5	60.00
Total		60.00
(3) Current liabilities		
(a) Trade Payables	6	
- Due to Micro and Small Enterprises		-
- Due to Others		1.42
(b) Other Current Liabilities	7	313.82
Total		315.24
Total Equity and Liabilities		439.04
II. ASSETS		
(1) Current assets		
(a) Cash and cash equivalents	8	160.00
(b) Short-term Loans and Advances	9	278.72
(d) Other Current Assets	10	0.32
Total		439.04
Total Assets		439.04

The Entity Information and Significant Accounting Policies notes(1 - 2)
See accompanying notes to the financial statements(1 - 17)

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

R Dhilip Kumar
Partner
Membership No. 207856

For and on behalf of the Board of
YAJA TRAVEL SOLUTIONS PRIVATE LIMITED

Wilfred Selvaraj
Director
DIN - 07562331

Siva Sankar Ala
WholeTime Director
DIN - 11436276

N.R.G. ASSOCIATES * CHARTERED ACCOUNTANTS *

YAJA Travel Solutions Pvt. Ltd. * Hyderabad * YAJA

Place: Chennai
Date:May 29,2026

YAJA TRAVEL SOLUTIONS PRIVATE LIMITED

(CIN: U52291TS2025PTC208085)

(Address: No. 8-2-684/4/16, 3rd Floor, Road No. 12, Banjara Hills, Khairatabad, Hyderabad- 500034, Telangana)

Statement of Profit and loss for the year ended 31-March-2026

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

Particulars	Note	For the Year Ended 31-March-2026
Revenue from Operations		-
Other Income		-
Total Income		-
Expenses		
Other Expenses	11	36.20
Total expenses		36.20
Profit/(Loss) before Exceptional and Extraordinary Item and Tax		(36.20)
Exceptional Item		-
Profit/(Loss) before Extraordinary Item and Tax		(36.20)
Extraordinary Item		-
Profit/(Loss) before Tax		(36.20)
Tax Expenses		
- Current Tax		-
Profit/(Loss) after Tax		(36.20)
Earnings Per Share (Face Value per Share Rs.10 each)		
-Basic (in Thousands)	12	-3.62
-Diluted (in Thousands)	12	-3.62

The Entity Information and Significant Accounting Policies notes(1 - 2)

See accompanying notes to the financial statements(1 - 17)

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

Dhilip Kumar
Partner
Membership No. 207856

N.R.G. ASSOCIATES CHARTERED ACCOUNTANTS

For and on behalf of the Board of
YAJA TRAVEL SOLUTIONS PRIVATE LIMITED

Wilfred Selvaraj
Director
DIN - 07562331

Siva Sankar Ala
Whole Time Director
DIN - 11436276

YAJA Travel Solutions Pvt. Ltd. YAJA Hyderabad

Place: Chennai
Date:May 29,2026

YAJA

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(CIN: U52291TS2025PTC208085)
(Address: No. 8-2-684/4/16, 3rd Floor, Road No. 12, Banjara Hills, Khairatabad, Hyderabad- 500034, Telangana)
Cash Flow Statement for the year ended 31-March-2026

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

Particulars	Note	For the Year Ended 31st March 2026
Cash flow from operating activities		
Net profit before tax and after prior period item		(36.20)
Adjustments for:		
Depreciation and amortization		-
Finance costs		-
Operating profit before working capital changes		(36.20)
Adjustments for:		
(Increase) / decrease in trade receivables		-
(Increase) / decrease in other current assets		(0.32)
Increase / (decrease) in trade payables		1.42
Increase / (decrease) in other current liabilities		313.82
Increase / (decrease) in Short term Provision		-
(Increase) / decrease in Short term Loans and Advances		(278.72)
Cash generated from operations		-
Income taxes paid/ refund received		-
Net cash provided / (used) by operating activities (A)		-
Cash flows from investing activities		
Purchase or construction of fixed assets and capital advances		-
Net cash provided / (used) by investing activities (B)		-
Cash flow from financing activities		
Proceeds from Issue of Share capital		100.00
Proceeds from borrowings		60.00
Repayment of borrowings		-
Finance Cost		
Net cash provided / (used) by financing activities (C)		160.00
Net increase / (decrease) in cash and cash equivalents (A + B + C)		160.00
Cash and cash equivalents at the beginning of period		
Cash and cash equivalents at the end of period	8	160.00
Notes to cash flow statement		
1. Components of cash and cash equivalents :		31st March 2026
Cash in hand		
Balances with banks:		
- On current accounts		160.00
- Fixed deposits		-
		160.00

The Entity Information and Significant Accounting Policies notes(1 - 2)
See accompanying notes to the financial statements(1 - 17)

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

Dilip Kumar
Partner
Membership No. 207856

N.R.G. ASSOCIATES * CHARTERED ACCOUNTANTS *

For and on behalf of the Board of
YAJA TRAVEL SOLUTIONS PRIVATE LIMITED

Wilfred Selvaraj
Director
DIN - 07562331

YAJA Travel Solutions Pvt. Ltd. YAJA * Hyderabad *

Siva Sankar Ala
Whole Time Director
DIN - 11436276

Place: Chennai
Date:May 29,2026

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(Address: No. 8-2-684/4/16, 3rd Floor, Road No. 12, Banjara Hills, Khairatabad, Hyderabad- 500034, Telangana)

Notes forming part of the Financial Statements

1 Entity Information

YAJA TRAVEL SOLUTIONS PRIVATE LIMITED was incorporated vide CIN U52291TS2025PTC208085 dated 18th December 2025 issued by Registrar of Companies, Telangana. The object of the Company is into package tour operations, travel agents, Event Management,service agents for inbound and outbound tours.

2 Significant accounting policies

2.1 Basis of preparation

(a) Statement of compliance with AS

These standalone financial statements have been prepared in accordance with the generally accepted accounting principles in India ('Indian GAAP') under the historical cost convention on an accrual basis, in compliance with the Accounting Standards ('AS') as per the Companies (Accounting Standards) Rules, 2021, as amended from time to time, notified under section 133 of the Companies Act, 2013 ('Act') and other relevant provisions of the Act.The financial statements of Yaja travel Solutions private Limited for the year ended 31 March 2026 were approved by the Board of Directors on 28th May 2026.

(b) Functional and presentation currency

The standalone financial statements are presented in Indian Rupees ("INR" or "Rs.") which is also the Company's functional currency and all values are rounded off to the nearest thousands (000) except unless otherwise Stated.

2.2 Revenue recognition

Revenue from travel related services is recognized upon the completion of the tour, when the Company has fulfilled its obligations to the customer, the significant risks and rewards associated with the rendering of such services have been transferred, and it is probable that the economic benefit associated with the transaction will flow to the company. Revenue is measured at the consideration received or receivable for the services rendered, net of indirect taxes and discounts.

(a) Income from operations

The Company earns revenue primarily from Travel related services

The Company's revenue comprises of travel related services rendered within India and outside India,including travel insurance and visa facilitation services. Revenue from travel related services is recognised upon completion of the tour,being the date on which the performance obligation is considered fulfilled.

2.3 Taxes on Income

Income tax expense for the year comprises of current tax and deferred tax. Current tax is measured at the amount expected to be paid to the tax authorities in respect of taxable income for the year, computed in accordance with the provisions of the Income Tax Act, 1961. Deferred tax is recognised on timing differences between the taxable income and accounting income that originate in one period and are capable of reversal in one or more subsequent periods

(a) Current Tax:

Current tax is the expected tax payable on the taxable income for the year, computed in accordance with the provisions of the Income Tax Act, 1961, using tax rates enacted or substantively enacted as at the balance sheet date, and includes any adjustments to tax payable in respect of previous years.

The Company periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate on the basis of amounts expected to be paid to the tax authorities.
Current tax assets, comprising advance tax and tax deducted at source (TDS), are offset against current tax liabilities where they relate to taxes levied by the same taxation authority and where a legally enforceable right of set-off exists.

(b) Deferred tax

Deferred tax is recognised using the balance sheet approach. Deferred tax is recognised on timing differences between taxable income and accounting income that originate in one period and are capable of reversal in subsequent periods. Deferred tax assets and liabilities are measured using tax rates and laws that have been enacted or substantively enacted as at the balance sheet date.
Deferred tax assets are recognised only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such assets can be realised. Where there are unabsorbed depreciation or carry forward losses, deferred tax assets are recognised only to the extent of virtual certainty of realisation, supported by convincing evidence. The carrying amount of deferred tax assets is reviewed at each balance sheet date and reduced to the extent that it is no longer reasonably certain that sufficient taxable income will be available to utilise such assets.

2.4 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, cheques and drafts on hand, remittances in transit, balances with banks in current accounts and deposit accounts with original maturities of three months or less. For the purpose of the cash flow statement, cash and cash equivalents are presented net of bank overdrafts, which are repayable on demand and form an integral part of the Company's cash management. Bank overdrafts are classified under short term borrowings in the balance sheet.

N.R.G. ASSOCIATES
CHARTERED ACCOUNTANTS

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Notes forming part of the Financial Statements

2.5 Property, Plant and Equipment

Property, Plant and Equipment are recognised at cost less accumulated depreciation and impairment losses, if any. As the Company did not own any Property, Plant and Equipment during the current year, this accounting policy is not applicable for the year.

2.6 Borrowings

Borrowings are initially recognised at the transaction value of the consideration received net of directly attributable transaction costs. Borrowings are subsequently carried at their outstanding contracted amounts. Transaction costs incurred in connection with borrowings are amortised over the tenure of the respective borrowing using the straight line method. Borrowings are derecognised from the balance sheet when the underlying obligation is discharged, cancelled or expires. Any difference between the carrying amount of the borrowing so extinguished and the consideration paid is recognised in the statement of profit and loss.
Borrowings are classified as current liabilities unless the Company has an unconditional right to defer settlement of the liability for at least twelve months after the balance sheet date.

2.7 Provisions, Contingent Liabilities and Contingent Assets

Provisions are recognised when the Company has a present obligation, legal or constructive, as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation, in accordance with AS 29 (Provisions, Contingent Liabilities and Contingent Assets). Provisions are measured at the best estimate of the expenditure required to settle the present obligation as at the balance sheet date and are reviewed at each balance sheet date and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources will be required to settle the obligation, the provision is reversed.

Contingent liabilities are not recognised in the financial statements but are disclosed by way of notes unless the possibility of an outflow of resources embodying economic benefits is remote. Contingent assets are neither recognised nor disclosed in the financial statements.

2.8 Employee Benefit

Employee benefits are recognised in accordance with the applicable Accounting Standards. During the year, the Company did not have any employees on its payroll and accordingly, no employee benefit obligations or expenses were recognised in the financial statements.

2.9 Earnings Per Share

Basic earnings per share is calculated by dividing the net profit for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.
Diluted earnings per share is calculated by adjusting the net profit attributable to equity shareholders and the weighted average number of equity shares outstanding during the year for the effects of all dilutive potential equity shares.

2.10 Segment Reporting

The Company is primarily engaged in providing travel-related services and operates as a single reportable business segment. Accordingly, segment reporting disclosures in accordance with AS 17 – Segment Reporting are not applicable.

2.11 Cost Recognition

Costs and expenses are recognised on an accrual basis and have been classified according to their nature. The expenses of the Company are broadly categorised into employee benefit expenses, depreciation and amortisation, tour and operational expenses and other operating expenses.
Employee benefit expenses include employee compensation, allowances, contributions to statutory funds and staff welfare expenses.
Tour and operational expenses include costs directly attributable to the execution of travel related Services and accommodation services such as transportation charges, hotel and accommodation costs, tour manager fees, visa and ticketing charges and event management expenses.
Other operating expenses include rent, travelling and conveyance, legal and professional fees, communication expenses and other administrative expenses

2(B) Critical Accounting Estimates and Judgements:

The preparation of the Financial Statements, in conformity with Indian GAAP, requires the management to make estimates and assumptions, which affect the reported amounts of assets and liabilities, revenue and expenses and disclosure of contingent liabilities as at the date of the Financial Statements and reported amounts of revenue and expenses during the reported year.

The estimates and assumptions used in the accompanying Financial Statements are based upon the management's evaluations of the relevant forecast and circumstances as of the date of the Financial Statements. Actual result could differ from those estimates.
Estimates and underlying are reviewed on an ongoing basis. Any revision to accounting estimates is recognised prospectively in the current and future periods.

2(C) Current / Non Current Classification

The Company has determined its operating cycle as twelve months based on the nature of its business of providing travel related Services and accommodation services. Accordingly, all assets and liabilities have been classified as current and non-current as per the criteria set out in Schedule III to the Companies Act, 2013.

N.R.G. ASSOCIATES CHARTERED ACCOUNTANTS

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Notes forming part of the Financial Statements

3 Share Capital

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

Particulars	31-March-2026
Authorised Share Capital	
Equity Shares, of Rs. 10 each, 150000 (Previous Year -) Equity Shares	1,500.00
Issued, Subscribed and Fully Paid up Share Capital	
Equity Shares, of Rs. 10 each, 10000 (Previous Year -) Equity Shares paid up	100.00
Total	100.00

(i) Reconciliation of number of shares

Particulars	31-March-2026	
Equity Shares	No. of shares	(In Thousands)
Opening Balance	-	-
Issued during the year	10,000	100.00
Deletion	-	-
Closing balance	10,000	100.00

(ii) Rights, preferences and restrictions attached to shares

Equity Shares: The Company has one class of equity shares. Each shareholder is eligible for one vote per share held. The dividend proposed by the Board

(iii) Details of Shares held by shareholders holding more than 5% of the aggregate shares in the company

Equity Shares	31-March-2026	
Name of Shareholder	No. of shares	In %
SIVA SANKAR ALA	4,000	40%
LGT Global Hospitality Limited (formerly known as LGT Buisness Connextions Limited)	6,000	60%

(iv) Shares held by Promoters at the end of the year 31-March-2026

Name of Promoter	Class of Shares	No. of Shares	% of total shares	% Change during the year
SIVA SANKAR ALA	Equity	4,000	40%	
LGT Global Hospitality Limited (formerly known as LGT Buisness Connextions Limited)	Equity	6,000	60%	

4 Reserves and Surplus

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

Particulars	31-March-2026
Statement of Profit and loss	
Balance at the beginning of the year	-
Add: Profit/(loss) during the year	(36.20)
Balance at the end of the year	(36.20)
Total	(36.20)

5 Long term borrowings

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

Particulars	31-March-2026
Unsecured Term loans from other parties	-
Loan From Director	
Wilfred Selvaraj - Loan	60.00
Total	60.00

N.R.G. ASSOCIATES CHARTERED ACCOUNTANTS

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Notes forming part of the Financial Statements

6 Trade payables due to others (All Amount in Thousands of Indian Rupees unless otherwise Stated)

Particulars	31-March-2026
Due to Micro and Small Enterprises	-
Due to others	1.42
Total	1.42

6.1 Trade Payable ageing schedule as at 31-March-2026 (All Amount in Thousands of Indian Rupees unless otherwise Stated)

Particulars	Outstanding for following periods from due date of payment				Total
	Less than 1 year	1-2 years	2-3 years	More than 3 years	
MSME	-	-	-	-	-
Others	1.42	-	-	-	142.00
Disputed dues- MSME	-	-	-	-	-
Disputed dues- Others	-	-	-	-	-
Sub total					142.00
MSME - Undue					
Others - Undue					
Total					142.00

The management has initiated the process of identifying enterprises which have provided goods and services to the company and which qualify under the definition of micro and small enterprises, as defined under Micro, Small and Medium Enterprises Development Act, 2006.The company has not received any intimation from many of its vendors regarding their status under Micro, Small and Medium Enterprises Development Act, 2006.Wherever information available, it has been correctly classified and in the absence of information the management has not correctly classifed the same.

7 Other current liabilities (All Amount in Thousands of Indian Rupees unless otherwise Stated)

Particulars	31-March-2026
Advances From Related Party	278.82
Expense Payable	35.00
Total	313.82

8 Cash and cash equivalents (All Amount in Thousands of Indian Rupees unless otherwise Stated)

Particulars	31-March-2026
Balances with banks in current accounts	160.00
Total	160.00

N.R.G. ASSOCIATES CHARTERED ACCOUNTANTS

YAJA

YAJA TRAVEL SOLUTIONS PVT LTD
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Notes forming part of the Financial Statements

9 Short term loans and advances

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

Particulars	31-March-2026
Advances to creditors	278.72
Total	278.72

10 Other current assets

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

Particulars	31-March-2026
Gst / ITC balance	0.32
Total	0.32

11 Other expenses

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

Particulars	31-March-2026
Auditors' Remuneration	10.00
Printing & Stationery	1.20
Preliminery Expenses	25.00
Total	36.20

12 Earning per share

Particulars	31-March-2026
Profit for the year (In Lakhs)	(36.20)
Weighted average number of Equity Shares	10,000
Earnings per share basic (Rs)	-3.62
Earnings per share diluted (Rs)	-3.62
Face value per equity share (Rs)	10

13 Auditors' Remuneration

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

Particulars	31-March-2026
Payment to Auditor - Statutory	10.00

14 Related Party Disclosure

14.(i) List of Related Parties	Relationship
Wilfred Selvaraj	Director
Wilfred Padma	Director
Siva Sankar Ala	Whole-Time Director
LGT Global Hospitality Limited(Effective from 18/12/25)	Holding Company
Travlix tours Ltd	Fellow subsidiaries
Holiday One Private Limited	Fellow subsidiaries

N.R.G. ASSOCIATES CHARTERED ACCOUNTANTS

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Notes forming part of the Financial Statements

14.(ii) Related Party Transactions

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

Particulars	Relationship	31-March-2026
Advance Received from Related Party -IGT Global Hospitality Ltd	Holding Company	300.00

14.(iii) Related Party Balances

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

Particulars	Relationship	31-March-2026
Advance from Related Party - IGT Global Hospitality Ltd	Holding Company	278.82
Loan from Related Parties - Wilfred Selvaraj	Director	60.00

15 Ratio Analysis

Particulars	Numerator/Denominator	31-March-2026
(a) Current Ratio	Current Assets / Current Liabilities	1.39
(b) Debt-Equity Ratio	Total Debts / Shareholder's Equity	0.94
(d) Return on Equity Ratio	Profit after Tax / Average Shareholder's Equity	-57%
(e) Trade receivables turnover ratio	Total Turnover / Average Trade Receivable	NA
(h) Net capital turnover ratio	Total Turnover / Closing Working Capital	NA
(i) Net profit ratio	Net Profit / Total Turnover	NA
(j) Return on Capital employed	Earning before interest and taxes / Capital Employed	-29%

Note:
As this is the first year of operations of the Company, previous year figures are not available. Accordingly, comparative ratios and related variance analysis are not applicable.

N.R.G. ASSOCIATES CHARTERED ACCOUNTANTS

YAJA

YAJA TRAVEL SOLUTIONS PVT LTD
sivasankara@yajatravelsolutions.com
www.yajatravelsolutions.com
+91 80085 79465

16 Other Statutory Disclosures as per the Companies Act, 2013

1. Backup of books of accounts

The Company maintains books of accounts in both electronic form and physical form. To the extent the books of accounts are maintained electronically such data is maintained by an application hosted by the third party. For such electronic books of accounts and records, during the current period from April 01, 2025 to March 31, 2026, the Company has maintained backup of its books of account on a Periodical basis.

2. Information relating to Proviso to Rule 3(1) of Companies (Accounts) Rules, 2014 on Audit Trail.

The Company has used accounting software for maintaining its books of account which has the feature of recording audit trail (edit log) facility which was not enabled throughout the year for all relevant transactions recorded in the software.

3. There are no transaction with struck off companies under section 248 or 560

4. No charges or satisfaction is yet to be registered with the Registrar of companies beyond the statutory period.

5. The company has complied with the No. of layers prescribed u/s 2(87) read with the applicable rules.

6. The company has not advanced/loaned/invested or received funds (either borrowed funds or share premium or any other sources or kind of funds) to any other person(s) or entity(ies), including foreign entities (intermediaries) with the understanding (whether recorded in writing or otherwise) that the intermediary shall directly or indirectly lend or invest in other persons or entities identified in any manner whatsoever by or on behalf of the company (Ultimate Beneficiaries) or provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

7. There are no transactions that are not recorded in the books of account to be surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961.

8. The company is not covered under section 135.

9. The company has not traded or invested in Crypto currency or virtual currency during the financial year.

17 Regrouping

Since this is the first year of operations of the Company.therefore, no regrouping or reclassification of previous year figures has been carried out.

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

Dhilip Kumar
Partner
Membership No. 207856

Place: Chennai
Date:May 29,2026

For and on behalf of the Board of
YAJA TRAVEL SOLUTIONS PRIVATE LIMITED

Wilfred Selvarani
Director
DIN - 07562331

Siva Sankar Ala
Whole Time Director
DIN - [illegible]