Kedia Dhandharia & Co.
CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on Unaudited Consolidated Financial Results of Sailani Tours N Travels Limited (formerly called Sailani Tours N Travels Private Limited) for half year ended 30th September 2025 under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)

We have reviewed the accompanying statement of unaudited consolidated financial results of **Sailani Tours N Travels Limited** (the "Parent") and its subsidiary (Travotale Pvt. Ltd.) (the Parent and its subsidiary together referred to as the "Group"), for the half year ended on 30th September 2025 together with the relevant notes thereon (the "Statement") being submitted by the Parent pursuant to the requirement of Regulations 33 and 52 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, which has been initialed by us for identification purposes.

This statement is the responsibility of the Parent's Management and has been approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard "Interim Financial Reporting" (Ind AS 34) prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express our conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement.

Kedia Dhandharia & Co. Kolkata Chartered Accountants

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A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

The Statement includes the results of the following entities:

Parent : Sailani Tours N Travels Ltd.

Subsidiaries : Travotale Pvt. Ltd.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

The accompanying statement includes the Group Share of Total Assets of Rs 57.20 Thousands as at 30th September 2025 and Loss of Rs 5.30 Thousands for the for the half yearly ended on 30th September 2025 as considered in consolidated financial statements in respect of 1 (one subsidiary)

For Kedia Dhandharia & Co
Chartered Accountants
ICAI Firm Registration No. 0326659E

DHANDHARIA & CO. Kolkata Chartered Accountants

Ganpat Khemka
Partner
Membership No 095321
Kolkata, the 14th day of November, 2025
UDIN No. 25303609BMHXRE6253

Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)

Statement of Consolidated Assets and Liabilities as at 30th September 2025

(All amount in Rupees Thousands, unless otherwise stated)

Particulars	As at 30 September 2025 Unaudited	As at 31 March 2025 Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
Share Capital	47,040.00	47,040.00
Reserve & Surplus	28,749.43	27,351.50
	75,789.43	**74,391.50**
(2) Non-Current Liabilities		
Deferred Tax Liability	1,297.10	1,206.46
	1,297.10	**1,206.46**
(3) Current Liabilities		
Short Term Borrowings	23,863.73	24,296.45
Trade Payable		
(i)total outstanding dues of micro enterprises and small enterprises; and		
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	7,106.37	14,460.63
Other Current Liabilities	4,121.01	6,114.56
Short Term Provisions	901.88	451.88
	35,992.99	**45,323.52**
TOTAL	**1,13,079.52**	**1,20,921.48**
II. ASSETS		
(1) Non Current Assets		
Property, Plant and Equipment and Intangible Assets		
i) Property, Plant and Equipment	7,813.33	8,533.89
ii) Capital work-in-progress	-	
iii) Intangible Assets	15,635.65	16,761.61
Investments	-	-
Other Non-Current Assets	752.95	979.79
	24,201.93	**26,275.29**
(2) Current Assets		
Inventories	895.55	689.50
Investments	2,689.41	2,376.12
Trade Receivables	67,329.72	69,591.39
Cash & Cash Equivalents	2,222.98	1,337.63
Short Term Loans & Advances	15,587.10	27.42
Other Current Assets	152.83	20,624.13
	88,877.59	**94,646.19**
TOTAL	**1,13,079.52**	**1,20,921.48**

KEDIA DHANDHARIA & CO. Chartered Accountants Kolkata

For and on Behalf of Board of Directors of
Sailani Tours N Travels Limited

Krishna Kumar Chanani
Director
DIN - 00369417

Sunita Chanani
Director
DIN: 03424886

Place: Kolkata
Date: 14th November 2025

Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)
Statement of Unaudited Consolidated Financial Results for the half year ended 30th September 2025

(All amount in Rupees Thousands, unless otherwise stated)

Particulars	Half Year Ended		Year Ended
	30 September 2025	30 September 2024	31 March 2025
	Unaudited	Unaudited	Audited
Revenue from Operation			
Revenue from Operation	97,120.89	74,700.70	1,80,578.67
I) **TOTAL REVENUE FROM OPERATION**	**97,120.89**	**74,700.70**	**1,80,578.67**
II) Other Income	1,461.62	113.00	410.91
III) **TOTAL INCOME (I+II)**	**98,582.52**	**74,813.70**	**1,80,989.58**
EXPENSES			
Cost of Services Provided	90,344.06	63,623.00	1,60,163.65
Changes in Inventories	(206.05)	(645.87)	(450.96)
Employee Benefits Expenses	1,395.12	2,133.71	4,174.52
Financial Cost	901.52	221.30	1,894.43
Depreciation and Amortization Expenses	1,926.82	3,016.73	4,922.07
Other Expenses	2,282.49	4,977.57	7,747.92
Preliminary Expenses Written Off		67.24	105.00
IV) **TOTAL EXPENSES**	**96,643.95**	**73,393.68**	**1,78,556.62**
V) **Profit/Loss Before Tax (III-IV)**	**1,938.57**	**1,420.02**	**2,432.96**
VI) **Tax Expenses**			
(a) Current Tax	450.00	-	451.88
(b) Tax Provision of prior years	-	(82.93)	(87.06)
(c) Deferred Tax	90.64	622.82	150.27
	540.64	**539.89**	**515.10**
VII) **Profit/Loss for the Year (V-VI)**	**1,397.93**	**880.13**	**1,917.86**
VIII) **Paid up equity share capital (face value of Rs. 10)**	47,040.00	47,040.00	47,040.00
IX) **Earning Per Equity Share (Rs)**			
(a) Basic	**0.30**	**0.19**	**0.41**
(b) Diluted	**0.30**	**0.19**	**0.41**

Note:-
1. The above Financial Statements were reviewed by Audit Committee and approved by the Board of Directors in meeting held on 14th November 2024. The Statutory Auditor has expressed unmodified opinion on the above results.
2. The compliance related to IND -AS not applicable as company is listed on SME Platform BSE
3. There were no exceptional items during the period ended
4. Figures for the previous year have been regrouped and reclassified to conform to classification of the current period wherever necessary

KEDIA DHANDHARIA & CO. Kolkata Chartered Accountants

For and on behalf of Board of Directors of
Sailani Tours N Travels Limited

Place: Kolkata
Date: 14th November 2025

Krishna Kumar Chanani
Director
DIN - 00369417

Sunita Chanani
Director
DIN : -03424886

Sailani Tours N Travels Limited
(formerly called Sailani Tours N Travels Private Limited)
(CIN: L63090WB2019PLC234136)
Statement of Consolidated Cash Flow for the half year ended 30th September 2025

(All amount in Rupees Thousands, unless otherwise stated)

	Particulars	Half Year Ended			
		30 September 2025		30 September 2024	
		Unaudited		Unaudited	
A.	**Cash Flow from Operating Activities**				
	Net Profit/(Loss) Before Tax		**1,938.57**		1,420.02
	Adjustments for Non Cash Items:				
	Preliminary Expenses Written Off		-		67.24
	Depreciation & Amortization		1,926.82		3,016.73
	Operating Profit Before Working Capital Changes		**3,865.39**		**4,503.99**
	Adjustments for Working Capital:				
	Increase/ (Decrease) in Current Liabilities	(9,780.53)		7,228.60	
	(Increase)/ Decrease in Inventories	(206.05)		(645.88)	
	(Increase)/ Decrease in Trade Receivables	2,261.67		2,210.49	
	(Increase)/ Decrease in Short term Loans & Advances	(15,559.68)		(7,335.75)	
	(Increase)/ Decrease in Other Current Assets	20,471.30	**(2,813.29)**	(4,020.31)	(2,562.85)
	Cash Generated from Operating Activities		1,052.10		1,941.14
	Direct Taxes Paid (net)		-		82.93
	Net Cash (Used)/Flow from Operating Activities (A)		**1,052.10**		**2,024.07**
B.	**Cash Flow from Investing Activities**				
	Purchase of Property, Plant and Equipment		(80.31)		(209.08)
	Loan and Advances		-		-
	Net Cash Used in Investing Activities (B)		**(80.31)**		**(209.08)**
C.	**Cash Flow from Financing Activities**				
	Investments made during the period		(86.45)		(2,102.52)
	Repayment/Proceeds from Borrowings		-		-
	Net Cash Used in Financing Activities (C)		**(86.45)**		**(2,102.52)**
	Net Increase/ (Decrease) in Cash and Cash Equivalants (A+B+C)		**885.35**		**(287.53)**
	Cash & Cash Equivalents at Beginning of Period		1,337.63		1,617.88
	Cash & Cash Equivalents at End of Period		**2,222.98**		**1,330.35**
	Cash and Cash Equivalents Comprise:				
	Cash in Hand		313.72		7.62
	Balances at Bank		916.56		352.66
	Fixed Deposit		992.70		970.07
	Cash and Cash Equivalents at the End of the Year		**2,222.98**		**1,330.35**

Note The above statement of cash flow has been prepared under the " Indirect Method" as set out in AS-3 on Cash Flow Statement

KEDIA DHANDHARIA & CO. Kolkata Chartered Accountants

For and on behalf of Board of Directors Of
Sailani Tours N Travels Limited

Krishna Kumar Chanani	Sunita Chanani
Director	Director
DIN 00369417	DIN 03424866

Place Kolkata
Date 14th November 2025