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Approved by Ministry of Tourism
Government of India

DATE- 25.08.2026

To,
The Deputy Manager,
Department of Corporate Services,
BSE Limited
P. J. Towers, Dalal Street,
Mumbai - 400 001

BSE Scrip Code – 544630

Dear Sir/Madam,

Sub: Notice of Annual General Meeting for the F.Y. 2025-2026

Re: Intimation as per Regulation 30 and 34 of the Securities and Exchange Board of India(Listing Obligations and Disclosure Requirements)Regulations,2015

Pursuant to regulations 30 and 34 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that that the 15th Annual General Meeting (AGM) of the company is scheduled to be held Friday, the 18th of September 2026 at 11:30 am at Wa 89,Third Floor, Shakarpur, East Delhi-110092

Please take the above intimation on your records.

Thanking You
Yours faithfully
For Helloji Holidays Limited

HELLOJI HOLIDAYS LIMITED
DELHI

Shikha Daruka
Company Secretary & Compliance Officer
(Membership No-A54679)

SHIKHA DARUKA
Digitally signed by SHIKHA DARUKA
Date: 2026.08.25 20:28:40 +05'30'

Encl: 1. Annual Report

HELLOJI HOLIDAYS LIMITED

15TH ANNUAL REPORT

(2025-2026)

CONTENTS

HELLOJI HOLIDAYS LIMITED
CIN - L63040DL2012PLC452865

BOARD OF DIRECTORS

NAME	DESIGNATION
MR HITESH KUMAR SINGLA	CHAIRMAN & MANAGING DIRECTOR
MR NIKHIL SINGLA	DIRECTOR
MR NITIN DIXIT	DIRECTOR
MR ANIL KUMAR SHARMA	DIRECTOR
MR SIDDHARTH GUPTA	INDEPENDENT DIRECTOR
MS PREETI JAIN	INDEPENDENT DIRECTOR
MS DEEPIKA GAUR	INDEPENDENT DIRECTOR
MR UMESH AGGARWAL	INDEPENDENT DIRECTOR (Appointed May 28, 2026)

KEY MANAGERIAL PERSONNEL

NAME	DESIGNATION
MR NIKHIL SINGLA	CHIEF FINANCIAL OFFICER
MRS SHIKHA DARUKA	COMPANY SECRETARY AND COMPLIANCE OFFICER

CORPORATE INFORMATION

REGISTERED OFFICE	BANKERS
HELLOJI HOLIDAYS LIMITED WA 89, THIRD FLOOR,SHAKARPUR, EAST DELHI,DELHI-110092	ICICI BANK AXIS BANK HDFC BANK BANK OF INDIA IDFC FIRST BANK

STATUTORY AUDITOR	INTERNAL AUDITOR
KHANDELWAL JAIN & CO. 8 & 9, HANS BHAWAN, GROUND FLOOR, 1, BAHADUR SHAH ZAFAR MARG, NEAR I.T.O. OFFICE, NEW DELHI – 110002	M SHRIVASTAV & CO. OFFICE NO.210,BSI BUSINESS PARK H- 161,SECTOR-63,NOIDA,UP

SECRETARIAL AUDITOR	REGISTRAR & SHARE TRANSFER AGENT
SAGAR GUPTA & ASSOCIATES SHOP NO – 9,NAULAKHA,SADAR BAZAR,GWALIOR ROAD,AGRA 282001	MAASHITLA SECURITIES PVT LTD.KRISHNA APRA BUSINESS SQUARE, 451,NETAJI SUBHASH PLACE NEW DELHI-110034

LISTED AT	ISIN	WEBSITE	INVESTOR E-MAIL ID
BSE LTD	**INE1FJE01010**	**WWW.HELLOJI.COM**	**COMPLIANCE@HELLOJI.COM**

Notice For 15th Annual General Meeting

NOTICE IS HEREBY GIVEN THAT THE 15TH ANNUAL GENERAL MEETING OF THE MEMBERS OF **HELLOJI HOLIDAYS LIMITED** (CIN: L63040DL2012PLC452865) WILL BE HELD ON FRIDAY, THE 18TH DAY OF SEPTEMBER, 2026 AT 11.30 NOON AT REGISTERED OFFICE WA 89, THIRD FLOOR, SHAKARPUR, EAST DELHI, INDIA, TO TRANSACT THE FOLLOWING BUSINESS.

ORDINARY BUSINESS:

1. **TO CONSIDER AND ADOPT THE AUDITED FINANCIAL STATEMENT OF THE COMPANY FOR THE FINANCIAL YEAR ENDED MARCH 31, 2026 AND THE REPORTS OF THE BOARD OF DIRECTORS, AUDITORS AND SECRETARIAL AUDITORS THEREON.**

"**RESOLVED THAT** the audited financial statement of the Company for the financial year ended March 31, 2026 and the reports of the Board of Directors, Auditors and Secretarial Auditors thereon, be and is hereby considered and adopted by the Board of Directors and as circulated to the Members for their Approval ".

2. **TO RE-APPOINT MR. HITESH KUMAR SINGLA (DIN: 03287159), WHO RETIRES BY ROTATION AT THIS MEETING AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.**

"**RESOLVED THAT** in accordance with the provisions of Section 152 and other Applicable provisions of the Companies Act, 2013, Mr. Hitesh Kumar Singla {DIN: 03287159} who retires by rotation at this meeting, be and is hereby re- appointed as a Director of the company but Subject to approval of Members of the Company

3. **TO RE-APPOINT MR. NIKHIL SINGLA (DIN: 05346302), WHO RETIRES BY ROTATION AT THIS MEETING AND BEING ELIGIBLE, OFFERS HIMSELF FOR RE-APPOINTMENT.**

"**RESOLVED THAT** in accordance with the provisions of Section 152 and other Applicable provisions of the companies Act, 2013,Mr. Nikhil Singla {DIN:05346302} Who retires by rotation at this meeting, be and is hereby re-appointed as a Director of the company but Subject to approval of Members of the Company

4. **RACTIFICATION OF AUDITOR:**

To consider and if thought fit to pass with or without modification(s) the following resolution as an Ordinary Resolution:

RESOLVED THAT, pursuant to the provision of Section 139(8) of the Companies Act, 2013 M/s Khandelwal Jain & Co., Chartered Accountants, New Delhi (Firm Registration No. 105049W), at DELHI, who was appointed as statutory auditor of the company be and is hereby Ratify as Statutory

Auditors of the Company For the Financial year 26-27 but Subject to approval of Members of the Company

RESOLVED FURTHER THAT the Board of Directors of the Company be and is hereby authorized for and on behalf of the Company to take all necessary steps and to do all such acts, deeds, matter, filing and things which may deem necessary in this behalf.

FURTHER RESOLVED THAT the Board of Directors be and is hereby authorized in consultation with the Company's Auditors to appoint Auditor of the Company, to audit the accounts of the Company's on such terms and conditions including remuneration as the Board of Directors may deem fit.

SPECIAL BUSINESS:-

5. REGULARISATION OF ADDITIONAL DIRECTOR OF THE COMPANY MR. UMESH AGGARWAL (DIN: 08744857) BY APPOINTING HIM AS A REGULAR INDEPENDENT DIRECTOR OF THE COMPANY

To consider and if thought fit to pass, with or without modification(s), the following resolution as a Special Resolution.

"**RESOLVED THAT** pursuant to the provisions of Section 152, 161(1) and all other applicable provisions, if any, of the Companies Act, 2013 read with Rules made thereunder and Regulation as per relevant provisions of the Securities and Exchange Board of India (Listing Obligations and Disclosures Requirements) Regulations, 2015 (including any amendments thereto or re-enactment thereof, for the time being in force), Mr. Umesh Aggarwal (DIN:08744857), who was appointed as an Additional Director of the Company with effect from 28TH May, 2026, by the Board of Directors of the Company, based on the recommendation of the Nomination and Remuneration Committee, who holds office up to the date of this Annual General Meeting and in respect of whom the Company has received a notice in writing from a member proposing his candidature for the office of Director, be and is hereby appointed as Director of the Company (Non-Executive &Independent Director) of the Company and he shall not be liable to retire by rotation

RESOLVED FURTHER THAT, the Board of Directors of the Company be and are hereby severally authorized to sign the requisite forms / documents and to do all such acts, deeds and things and execute all such documents, instruments and writings as may be required to give effect to the aforesaid resolution."

6. APPROVAL OF AGGREGATE MANAGERIAL REMUNERATION PAYABLE TO DIRECTORS FOR FINANCIAL YEAR 26-27

RESOLVED THAT pursuant to the provisions of Sections 196, 197, 198, 203 and all other applicable provisions, if any, of the Companies Act, 2013 ("the Act") read with Schedule V thereto, the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014, applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Articles of Association of the Company, and subject to such statutory approvals as may be required, from the Members of the Company and Board of Directors along with the Nomination and Remuneration Committee be and is hereby accorded for payment of aggregate managerial remuneration to the following directors for the financial year ending 31 March 2027, notwithstanding that the aggregate managerial remuneration exceeds eleven per cent (11%) of the net profits of the Company computed in accordance with Section 198 of the Companies Act, 2013:

Mr. HITESH KUMAR SINGLA (Managing Director)

Mr. NIKHIL SINGLA (Director)

Mr. NITIN DIXIT(Director)

Mr. ANIL KUMAR SHARMA (Director)

RESOLVED FURTHER THAT the aggregate remuneration payable to the above directors for the financial year 26-27 notwithstanding that such remuneration exceeds the limits specified under Section 197 of the Companies Act, 2013, and shall be paid in accordance with the applicable provisions of the Companies Act, 2013, Schedule V and other applicable laws.

RESOLVED FURTHER THAT the Board of Directors of the Company (which term shall include any Committee thereof) be and is hereby authorised to determine, revise, vary or allocate the remuneration amongst the aforesaid directors, within the overall ceiling approved by the Members and in accordance with the applicable provisions of the Companies Act, 2013, Schedule V, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other applicable laws, and to do all such acts, deeds, matters and things as may be necessary or expedient to give effect to this resolution."

7. TO CONSIDER AND APPROVE RELATED PARTY TRANSACTIONS

To consider and if thought fit to pass, with or without modification(s), the following resolution as a Special Resolution.

The Chairman informed the Board that, in the ordinary course of business, the Company may enter into various contract(s), arrangement(s) and transaction(s) with its related parties from time to time, which shall be on arm's length basis and in compliance with applicable provisions of law.

The Board was further informed that the Audit Committee had reviewed and recommended the proposal for entering such Related Party Transactions ("RPTs"), subject to the limits and conditions as placed before the Board.

The Board noted that the proposed transactions are in the ordinary course of business and are intended to be undertaken on an arm's length basis, in compliance with the provisions of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Company's Policy on Related Party Transactions.

After detailed deliberation, the Board approved the proposal and passed the following resolution:

RESOLVED THAT pursuant to Sections 2(76), 177, 188 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules framed thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Company's Policy on "Materiality of Related Party Transactions and Dealing with Related Party Transactions", consent of the Board be and is hereby accorded to the Company to enter into contract(s), arrangement(s) and transaction(s) with its related parties, in the ordinary course of business and on an arm's length basis, as may be required from time to time, for an aggregate amount not exceeding ₹5,00,00,000/- (Rupees Five Crores only) per financial year, on such terms and conditions as may be mutually agreed.

RESOLVED FURTHER THAT the aforesaid Related Party Transactions be and are hereby subject to approval of the members of the Company in the General Meeting, if so, required under applicable law.

RESOLVED FURTHER THAT the Board of Directors and/or the Company Secretary & Compliance Officer and/or any Committee thereof be and are hereby authorized to do all such acts, deeds, matters and things as may be necessary, including execution of agreements, filings with regulatory authorities and disclosures to stock exchanges, to give effect to this resolution.

For and on Behalf of the Board of Directors

Sd/-	Sd/-
HITESH KUMAR SINGLA	**NIKHIL SINGLA**
MANAGING DIRECTOR	DIRECTOR
DIN: 03287159	DIN: 05346302

Place: New Delhi

Date: 28/05/2026

Notes:-

1. A Member entitled to attend and vote at the Annual General Meeting is entitled to appoint a proxy to attend and vote instead of himself/herself and a proxy need not be a Member of the company. The instrument appointing the proxy form must be duly filled in all respect, in order to be effective, should be lodged with the Company at its Registered Office not less than 48 hours before the commencement of the meeting.

   In term of Rule 19 of the Companies (Management and Administration) Rules, 2014, a person can act as a proxy on behalf of Member not exceeding 50 and holding in aggregate not more than ten percent of the total share capital of the Company carrying voting rights. A member holding ten percent of the total share capital of the Company carrying voting rights may appoint a single person as proxy and such person shall not act as a proxy of any other shareholder.

2. Members / Proxies should bring their copy of Annual Report and the Attendance Slip duly filled-in and signed for attending the Annual General Meeting. Copies of Annual Report and Attendance Slip will not be available for distribution at the AGM

3. Corporate Members intending to send their authorized representative to attend the meeting are requested to send certified copy of the Board Resolution authorizing their representative to attend and vote on their behalf at the Annual General Meeting

4. The Explanatory Statement pursuant to Section 102 of the Companies Act, 2013 is annexed hereto.

5. The Register of Members and Share Transfer Books of the Company will remain closed from Saturday, 16TH September, 2026 to Monday, 18th September, 2026 (both days inclusive) for the purpose of Annual General Meeting

6. Members desiring any information on the Accounts and operations of the company are requested to send their queries to the Company at least 10 days in advance so as to enable the Company to keep the information ready at the meeting.

7. Members are requested to notify immediately on any change in their address to the Company / Registrar and Share Transfer Agent of the Company

8. In line with the measures of Green Initiatives, the Companies Act, 2013 provides for sending notice of the meeting and other member correspondence through electronic mode. Members holding shares in physical mode are requested to register their e-mail ids with the company / RTA. Members holding shares in demat mode are requested to register their email id's with their respective Depository Participants. If there is any change in the email id already registered with the company /RTA, members are requested to immediately notify the same to the company.

9. Electronic Copy of the Notice of Annual General Meeting of the Company is being sent to all the members whose email addresses are registered with the Company/ Depository Participant and as

per SEBI amendment dated December 12, 2024, company has also dispatch a letter providing web-link of annual report to the shareholders whose email addresses are not registered with the Company/ Depository Participant.

10. Members may also note that the Annual Report for 2025-2026 and the Notice of AGM has been placed on the website of the Company i.e. www.helloji.com

11. The Securities and Exchange Board of India (SEBI) has mandated the submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic form are therefore requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical form can submit their PAN details to the Registrar and Share Transfer Agent or to the Registered Office of the Company

12. A route map giving directions to reach the venue of the Annual General Meeting is given at the end of the Notice

13. Pursuant to Section 72 of the Companies Act, 2013, facility for making nomination is available for Members in respect of shares held by them. Members holding shares in single name and who have not yet registered their nomination are requested to register the same by submitting Form No. SH-13. Members holding shares in electronic form may be file the Nomination form with their respective Depository Participant

14. In case of joint holders attending the meeting, only such joint holders who are higher in the order of names will be entitled to vote at the meeting.

For and on Behalf of the Board of Directors

Sd/-	Sd/-
Hitesh Kumar Singla	**Nikhil Singla**
Managing Director	Director
Din: 03287159	Din: 05346302

Place: New Delhi

Date: 28/05/2026

Explanatory Statement pursuant to section 102 of the Companies Act, 2013

ITEM NO. 5:

Mr. Umesh Aggarwal (DIN: 08744857), who was appointed as an Additional Director by the Board of Directors of the Company ("the Board") based on the recommendation of the Nomination and Remuneration Committee under the category of Non-Executive, Non-Independent Director with effect from 28th May, 2026, pursuant to the provisions of Section 152, 161(1) and all other applicable provisions of the Companies Act, 2013 read with the Companies (Appointment and Qualifications of Directors) Rules, 2014 (including any statutory modification(s) or enactment thereof for the time being in force) (the "Act"), the provisions of the Articles of Association of the Company. Further, Mr. Umesh Aggarwal (DIN: 08744857) has confirmed that he is not disqualified to act as a Director in terms of Section 164 of the Act and he is not debarred from holding the office of Director by virtue of any SEBI order or any other such authority and he is in compliance with Rule 6 of the Companies (Appointment and Qualification of Directors) Rules, 2014. Given his expertise, knowledge and experience, the Board is of the opinion that it would be in the interest of the Company to avail his services as a non-executive, non-independent director of the Company

None of the Directors/Key Managerial Personnel of the Company/ their relatives, except Mr. Umesh Aggarwal Kumar himself, is in any way concerned or interested, in the said resolution. Accordingly, the Board recommends the special resolution set out at Item no. 4 for approval of members

The details required under Regulation 30 the Listing Regulations read with SEBI Circular No. CIR/CFD/CMD/4/2015 dated 09th September, 2015 is given in Annexure I

Sr. No	Details of events that need to be provided	Information of such event(s)
1	Reason for Change viz. appointment, ~~reappointment, resignation, removal, death or otherwise~~	Mr. Umesh Aggarwal (DIN: 08744857) is appointed as Non-Executive Director of the Company w.e.f. 28th May, 2026
2	Date of Appointment	28th May, 2026
3	Brief Profile (in case of appointment of a director)	CA Umesh Aggarwal is a qualified finance professional holding qualifications of FCA, CMA, LLB, DISA (ICAI), and M. Com, with over 16 years of rich experience in professional practice and advisory services. He possesses extensive expertise in taxation, audit, financial management, regulatory compliance, and business advisory services. During his professional career, he has successfully handled diverse assignments relating to GST implementation and support, Service Tax, Income Tax matters, Statutory Audits, Regulatory and Departmental Audits, Tax Audits, Metering & Billing Audits, Internal Audits, Project Financial Appraisals, Project Financial Modelling, and other specialized assignments.
4	Disclosure of	N.A.

	relationships between Directors (in case of appointment of a Director)	

ITEM NO. 6:

The Board discussed the matter and considered the overall remuneration structure payable to the Executive Directors and Non-Executive Directors (including Independent Directors), as may be applicable, for the financial year 2026–27, subject to approval of the shareholders wherever required under applicable provisions of law.

The Board also took note that the remuneration shall be within the limits approved by the shareholders and/or Nomination and Remuneration Committee and in compliance with the provisions of Sections 197 and other applicable provisions of the Companies Act, 2013

ITEM NO. 7

The Chairman informed the Board that, in the ordinary course of business, the Company may enter into various contract(s), arrangement(s) and transaction(s) with its related parties from time to time, which shall be on arm’s length basis and in compliance with applicable provisions of law.

The Board was further informed that the Audit Committee had reviewed and recommended the proposal for entering such Related Party Transactions (“RPTs”), subject to the limits and conditions as placed before the Board.

The Board noted that the proposed transactions are in the ordinary course of business and are intended to be undertaken on an arm’s length basis, in compliance with the provisions of the Companies Act, 2013, SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and the Company’s Policy on Related Party Transactions. pursuant to Sections 2(76), 177, 188 and other applicable provisions, if any, of the Companies Act, 2013 read with the Rules framed thereunder (including any statutory modification(s) or re-enactment thereof for the time being in force), Regulation 23 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and the Company’s Policy on “Materiality of Related Party Transactions and Dealing with Related Party Transactions”, consent of the Board be and is hereby accorded to the Company to enter into contract(s), arrangement(s) and transaction(s) with its related parties, in the ordinary course of business and on an arm’s length basis, as may be required from time to time, for an aggregate amount not exceeding ₹5,00,00,000/- (Rupees Five Crores only) per financial year, on such terms and conditions as may be mutually agreed.

For and on Behalf of the Board of Directors

Sd/- Sd/-

Hitesh Kumar Singla
Managing Director
Din: 03287159

Nikhil Singla
Director
Din: 05346302

DETAILS OF DIRECTOR SEEKING RE-APPOINTMENT

AT THE ENSUING ANNUAL GENERAL MEETING OF THE COMPANY

(Pursuant to the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings)

Name of Director	HITESH KUMAR SINGLA
DIN	03287159
Designation	Managing Director
Age	39yrs
Date of Birth	01/06/1987
Number of Shares held in the Company	1378500
Qualification	GRADUATE
Nature of expertise in specific functional areas	Mr, Hitesh Kumar Singla (DIN 03287159) has obtained a graduate degree.
Name of the group company in which He holds directorship as on March 31, 2026 (other than Helloji Holidays Limited)	1) Indo crock private limited 2) Liveliness pharmaceuticals private limited
Name of committees of the group company in which He holds membership/ chairmanship as on March 31, 2026 (other than Helloji Holidays Limited)	NIL
Relationship with other Directors, Manager and other Key Managerial Personnel of company	Brother With another Director Named Mr. Nikhil Singla

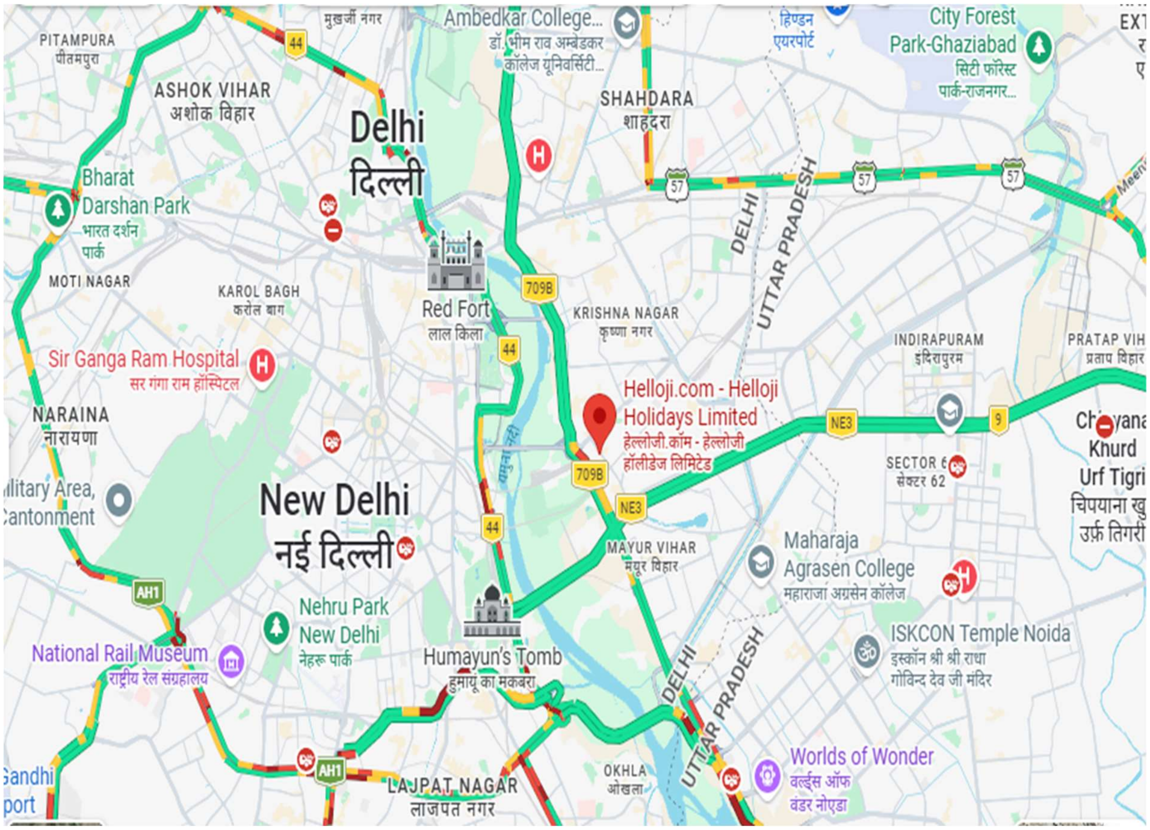
DETAILS OF DIRECTOR SEEKING RE-APPOINTMENT

AT THE ENSUING ANNUAL GENERAL MEETING OF THE COMPANY

(Pursuant to the SEBI Listing Regulations and Secretarial Standard-2 on General Meetings)

Name of Director	Nikhil Singla
DIN	05346302
Designation	DIRECTOR
Age	15/07/1989
Date of Birth	37 YEARS
Number of Shares held in the Company	342000
Qualification	GRADUATE
Nature of expertise in specific functional areas	Mr, Nikhil Singla (DIN 05346302) has obtained a graduate degree. He has been working in the field of Finance & Accounts
Name of the group company in which He holds directorship as on March 31, 2026 (other than Helloji Holidays Limited)	Liveliness pharmaceuticals private limited
Name of committees of the group company in which He holds membership/ chairmanship as on March 31, 2026 (other than Helloji Holidayd Limited)	NIL
Relationship with other Directors, Manager and other Key Managerial Personnel of the Company	Brother With another Director Named Mr. Hitesh Kumar Singla

ROUTE MAP TO THE VENUE OF THE AGM OF HELLOJI HOLIDAYS LIMITED



Chairman's Message

Dear Shareholders,

On behalf of the Board of Directors, I am pleased to present the 15th Annual Report of **Helloji Holidays Limited** for the financial year ended March 31, 2026

The travel and tourism industry continued to demonstrate resilience during the year, supported by improving consumer confidence, increasing demand for both domestic and international travel, rapid digital adoption, and evolving customer expectations. As the industry adapts to changing market dynamics, companies that remain agile, customer-centric, and technologically driven are well positioned to capitalize on emerging opportunities.

At Helloji Holidays Limited, we remain committed to providing comprehensive travel solutions while focusing on operational excellence, customer satisfaction, and sustainable value creation. Throughout the year, the Company continued to strengthen its business processes, enhance service quality, and leverage technology to improve customer experience and operational efficiency. Our emphasis on prudent financial management, disciplined execution, and strong corporate governance continues to form the foundation of our long-term growth strategy.

The Board remains committed in maintaining the highest standards of transparency, ethics, and regulatory compliance. We believe that sound corporate governance is fundamental to building stakeholder confidence and ensuring sustainable business performance. Accordingly, the Company continues to strengthen its governance framework, risk management practices, and internal control systems in line with applicable statutory and regulatory requirements.

Looking ahead, the long-term outlook for India's travel and tourism sector remains encouraging. Rising disposable incomes, improved transportation infrastructure, increasing internet penetration, government initiatives promoting tourism, and growing preference for experiential travel are expected to create significant opportunities for the industry. The Company will continue to focus on expanding its customer base, strengthening strategic partnerships, adopting innovative digital solutions, and exploring new avenues of growth while maintaining financial discipline and operational resilience.

Our achievements would not have been possible without the unwavering dedication of our employees, the continued trust of our customers, the valuable support of our business associates, and the confidence reposed in us by our shareholders. On behalf of the Board, I extend my sincere appreciation to each of them for their continued contribution and support.

I also place on record my gratitude to our Board of Directors for their guidance and leadership, and to the regulatory authorities, bankers, business partners, and all other stakeholders for their continued cooperation.

As we move forward, we remain committed to creating long-term and sustainable value for our shareholders while delivering excellence in service and maintaining the highest standards of integrity and corporate responsibility

I thank you for your continued trust and confidence in **Helloji Holidays Limited** and look forward to your continued support in the years ahead.

With warm regards,

Helloji Holidays Limited

Sd/-

Hitesh Kumar Singla
Managing Director
Din No:03287159

DIRECTORS' REPORT

Dear Members,

Your directors have pleasure in submitting the Fifteen (15th) Annual Report of the Company together with Audited Statement of Accounts for the year ended 31st March 2026.

Your Board is happy to inform the members about listing of the Company in SME platform of BSE on 09th December 2025. We are happy to present the first directors report along with financial after listing.

FINANCIAL RESULTS

The Company's financial performance, for the year ended 31st March, 2026 is summarized below

(Rs. In Lakhs, except no. of Shares)

PARTICULARS	31-03-2026	31-03-2025
Net Sales /Income from Business Operations	2766.06	2812.36
Other Income	19.84	5.59
Total Income	**2785.90**	**2817.95**
Less Total Expenses	2625.19	2538.14
Profit after depreciation and Interest	**160.71**	**279.81**
Less Current Income Tax	34.26	74.99
Less Previous year adjustment of Income Tax	-	(13.28)
Less Deferred Tax	(1.17)	(1.26)
Net Profit after Tax	**125.28**	**192.80**
Dividend (including Interim if any and final)	-	-
Net Profit after dividend and Tax	**125.28**	**192.80**
Amount transferred to General Reserve	-	-
Balance carried to Balance Sheet	125.28	192.80
No. of Shares	3430000	2500000
Earnings per share (Basic)	4.49	7.91
Earnings per Share (Diluted)	4.49	7.91

REVIEW OF PERFORMANCE AND STATE OF COMPANY'S AFFAIRS

During the year under review, the Company recorded a total Gross Revenue of 2785.90 lakhs, lakhs, as compared to ₹2,817.95 lakhs in the previous year. The total expenditure for the year amounted to ₹2,625.19 lakhs, against 2,538.14 lakhs in the previous year. Consequently, the Net Profit after Tax for the financial year ended 31st March, 2026, stood at 125.28 lakhs, as compared to 192.80 lakhs in the previous year.

The Company continues to operate across a wide range of travel and tourism services, including domestic and international air ticketing, inbound and outbound tour packages, and global hotel, resort, and cruise reservations, catering to both individual and corporate clients.

WEB LINK OF ANNUAL RETURN, IF ANY

The Company is having website i.e.**www.helloji.com** and all the Documents of Company has been published on such website.

NUMBER OF BOARD MEETINGS CONDUCTED DURING THE YEAR UNDER REVIEW

The Board of Directors have met 20 (Twenty) times during the year ended 31st March, 2026 in accordance with the provisions of the Companies Act, 2013 and rules made there under. All the Directors actively participated in the meetings and contributed valuable inputs on the matters brought before the Board of Directors from time to time. The intervening gap between the Meetings was within the period as prescribed under the Companies Act, 2013.

NUMBER OF MEETINGS

During the financial year under review, the Company held its Board Meetings as required under the Companies Act, 2013.

S. No.	Date of Board Meeting	Total Strength of Board	Number of Directors Present
1	05/04/2025(11:00 AM)	4	4
2	05/04/2025(5:00 PM)	4`	4
3	07/05/2025	4	4
4	29/05/2025	4	4
5	28/06/2025	4	4
6	19/07/2025	4	4
7	23/07/2025	4	4
8	27/08/2025	4	4
9	29/08/2025	4	4
10	02/09/2025	4	4
11	05/09/2025	4	4
12	06/09/2025	4	4

13	01/10/2025	4	4
14	16/10/2025	4	4
15	18/11/2025	4	4
16	25/11/2025	4	4
17	01/12/2025	4	4
18	05/12/2025(12:30 PM)	4	4
19	05/12/2025(07:30 PM)	4	4
20	31/03/2026	4	4

During the financial year under review, the Company held its General Meetings as required under the Companies Act, 2013.

S. No.	Date of General Meeting	Total Members entitled to attend	Number of Members Present
1	06/05/2025	12	10
2	14/08/2025	12	12
3	30/09/2025	12	04

DIRECTOR AND KEY MANAGERIAL PERSONNEL

Sr. No.	Name of directors	Date of Appointment
1	Mr. Hitesh Kumar Singla	24th January 2012
2	Mr. Anil Kumar Sharma	24th January 2012
3	Mr. Nikhil Singla	14th June 2017
4	Mr. Nitin Dixit	02nd January 2018

NATURE OF BUSINESS

Helloji Holidays Limited is engaged in the business of providing travel and tourism-related services. The Company offers a wide range of travel solutions, including domestic and international holiday packages, hotel bookings, air ticketing, transportation arrangements, visa assistance, travel insurance, corporate travel management, and other allied travel services. The Company is committed to delivering customer-centric, technology-enabled, and value-added travel experiences while maintaining high standards of service quality.

During the financial year under review, there was **no change in the nature of the business** of the Company.

DIVIDEND

Considering the development plans of the Company, the Board of Directors has decided not to recommend any dividend for the financial year ended March 31, 2026

Further, the Company does not fall within the list of top 1000 listed entities based on market capitalisation as specified under Regulation43A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Accordingly, the requirement to formulate a Dividend Distribution Policy and disclose the same on the Company's website and in the Annual Report is not applicable to the Company.

DIVIDEND POLICY

The declaration and payment of dividend, if any, shall be recommended by the Board of Directors and approved by the shareholders at the Annual General Meeting, in accordance with the provisions of the Articles of Association of the Company, the Companies Act, 2013 and the Rules made thereunder, the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other applicable laws, as amended from time to time. Further, the Board of Directors shall have the absolute power to declare an interim dividend, if deemed appropriate, in compliance with the provisions of the Companies Act, 2013, the Rules made thereunder and other applicable regulations.

TRANSFER OF UNCLAIMED DIVIDEND TO INVESTOR EDUCATION AND PROTECTION FUND

There was no unpaid/unclaimed Dividend declared and paid last year and hence the provisions of Section 125 of the Companies Act, 2013 do not apply.

AMOUNTS TRANSFERRED TO RESERVES IN TERMS OF SECTION 134(3)(J) OF THE COMPANIES ACT, 2013

In terms of the provisions of Section 134(3)(j) of the Companies Act, 2013, the Board of Directors of the Company has not proposed to transfer any amount from the surplus in the Statement of Profit and Loss to the General Reserve for the financial year ended March 31st 2026

SHARE CAPITAL & CHANGES IN CAPITAL STRUCTURE-

The authorized share capital of the company as on 31st March 2026 is Rs. 400 lakhs consisting of 40,00,000 Equity shares of Rs 10/-each

DURING THE YEAR UNDER REVIEW, THE COMPANY HAS ISSUED EQUITY SHARES AS DETAILED BELOW:

The Board of Directors, at its meeting held on 5th December 2025 has issued the Equity Shares 930000 of 10 Rs Each at a Premium of 108 Rs each for Aggregating amount of Rs 10,97,40,000. The Company has come with an SME IPO on BSE Limited during the year.

DETAILS PERTAINING TO SHARES IN SUSPENSE ACCOUNT

There are nil shares in suspense account.

EXTRACT OF ANNUAL RETURN

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 on website of the Company https://www.helloji.com.com at weblink https://www.helloji.com/investors/ to the extent same could have been filled up.

SECRETARIAL STANDARD

The company has duly complied with the Secretarial Standards issued by the Institute of Company Secretaries of India on Board Meetings and General Meeting

LOANS, GUARANTEES OR INVESTMENTS

The Company has not made any loan or provided guarantees or made investments during the financial year, which requires reporting as per provision of Section 186 of the Companies Act, 2013

MATERIAL CHANGES AND COMMITMENTS

There have been no material changes or commitments affecting the financial position of the Company which have occurred between the end of the financial year, i.e., 31 March 2026, and the date of this Report.

ENERGY CONSERVATION, TECHNOLOGY ABSORPTION, FOREIGN EXCHANGE EARNINGS AND OUTGO:

The information pertaining to conservation of energy, technology absorption, Foreign exchange Earnings and outgo as required under Section 134 (3)(m) of the Companies Act, 2013 read with Rule 8(3) of the Companies(Accounts) Rules, 2014 is furnished in **Annexure A** and is attached to this report.

PARTICULARS OF CONTRACTS OR ARRANGEMENTS MADE WITH RELATED PARTIES:

All Related Party Transactions that were entered into during the Financial Year ended 31st March, 2026 were on arm's length basis and were in the ordinary course of business. Therefore, the provisions of Section 188 of the Companies Act, 2013 were not attracted. Further, there are no materially significant related party transactions during the year under review made by the Company with Promoters, Directors, or other designated persons which may have a potential conflict with the interest of the Company at large. Thus, disclosure in Form AOC-2 is attached in **Annexure B**.

DEPOSITS:

The Company has neither accepted nor renewed any deposit(s) from the public during the financial year under review. Further, there were no unclaimed or unpaid deposits outstanding as at the end of the financial year.

SUBSIDIARY COMPANIES:

Your company does not have any subsidiary company during the year; hence consolidation of financial data of subsidiary company is also not applicable to the company for financial year 2025-26.

RISK MANAGEMENT POLICY

The Company has implemented a comprehensive Risk Management Policy that establishes a robust and dynamic framework for the identification and mitigation of risks. The Board of Directors periodically reviews the risk management framework and mitigation measures to ensure their effectiveness.

INSURANCE

All insurable interest of the Company including, buildings, furniture and fixtures and other insurable interest are adequately insured

DETAILS IN RESPECT OF FRAUD:

During the year under review, the Statutory Auditor in their report have not reported any instances of frauds committed in the Company by its Officers or Employees under section 143(12) of the Companies Act, 2013

STATUTORY AUDITORS:

Pursuant to the provisions of Sections 139 and 141 of the Companies Act, 2013 and the rules framed thereunder (hereinafter referred to as "the Act"), M/s Khandelwal Jain & Co., Chartered Accountants, New Delhi (Firm Registration No. 105049W), were appointed as the Statutory Auditors of the Company in casual vacancy be and is hereby Ratify as Statutory Auditors to hold office until the conclusion of the Annual General Meeting. Being eligible, they have offered themselves for Ratify as Statutory Auditors of the Company for a further term, 4 years to hold office until the conclusion of the Annual General Meeting to be held in the year 2030.

The Auditors' Report for the financial year ended 31st March, 2026 on the financial statements of the Company is a part of this Annual Report. There is no qualification, reservation or adverse remark made by the Statutory Auditors in their report. The Auditors have not reported any incident of fraud in terms of Section 143 (12) of the Act. The Notes on Financial Statements referred to in the Auditors' Report are self- explanatory and do not call for any further comments.

SECRETARIAL AUDIT REPORT:

M/s. Sagar Gupta & Associates , Company Secretaries, were appointed as the Secretarial Auditor of your Company to conduct secretarial audit for a period of five consecutive Financial Years commencing from the Financial Year 2025-26.

The Report of the Secretarial Auditor, pursuant to Section 204 of the Act, is provided as the **Annexure-C** forming part of this Report. The Secretarial Auditor have confirmed that the Company has complied with the applicable laws and that there are adequate systems and processes in the Company commensurate with its size and scale of operations to monitor and ensure compliance with the applicable laws.

INTERNAL AUDITORS:

The Company has appointed M Shrivastav & co. (Firm Registration No. 022790N) as Internal Auditor of the Company for the Financial Year 2025-2026 in accordance with Section 138 of the Act, read with the Companies (Accounts) Rules, 2014.

COST AUDITORS:

The provision for conducting Cost Audit and or maintaining Cost Record as per the Act does not apply to your Company during the financial year under report.

AUDIT QUALIFICATIONS ON AUDITOR'S REPORT:

There were no qualifications, reservations or adverse remarks made by the Auditors

DIRECTORS AND KEY MANAGERIAL PERSONNEL:

The Key Managerial Personnel of the Company are as follows

Mr Hitesh Kumar Singla	Managing Director
Mr. Nikhil Singla	Chief Financial Officer Cum Director
Mrs. Shikha Daruka	Company Secretary
Mr. Anil Kumar Sharma	Executive Director
Mr. Nitin Dixit	Executive Director

CHANGES IN DIRECTORS AND KMP:

During the financial year 2025-2026 there is change in directors or KMP. The changes as

follows;

Mr. Mohit Jain was resigned from 31 st March,2026

Mr. Umesh Aggarwala was appointed as Independent Director on 28 th May,2026

DECLARATION BY INDEPENDENT DIRECTOR(S) AND REAPPOINTMENT, IF ANY

The Company has received declaration from all the Independent Directors of the Company confirming that they meet the criteria of independence as prescribed both under Section 149(6) of the Companies Act, 2013 and under LODR guidelines, 2016 of Listing Agreement entered with the Stock Exchanges.

As required under Regulation 25(3) of SEBI (Listing Obligation ad Disclosure Requirements) Regulation, 2015 and Schedule IV of the Act, Mr. Siddharath Gupta,Mrs,Deepika Gaur, Mrs. Preeti Jain, the Independent Directors of the Company had a separate meeting held on 31st March,2026

ANNUAL PERFORMANCE AND BOARD EVALUATION:

A declaration by the Independent director(s) under sub- section (6) of section 149 of the Companies Act, 2013 has been received in the meeting. Pursuant to provision of the Companies Act 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and on the recommendation of the Nomination and Remuneration Committee of the Company a structured questionnaire was prepared after taking into consideration the various aspect of the Board Functioning, composition of the Board and its Committee, culture execution and performance of specific duties, obligations and governance.

A certificate has been received from Practicing Company Secretaries – M/s. Sagar Gupta & Associates, pursuant to SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, that none of the Directors on the Board of the Company has been debarred or disqualified from being appointed or continuing as directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs or any such statutory authority. The same is annexed to this Report as **Annexure – D**.

SUBSIDIARIES, JOINT VENTURES AND ASSOCIATE COMPANIES:

The Company does not have any Subsidiaries, Joint Ventures or Associates Companies during the year under review.

DEPOSITS:

During the year under review, the Company has not accepted any deposits, within the meaning of Section 73 of the Companies Act, 2013 read with the Companies (Acceptance of Deposit) Rules, 2014.

DETAILS OF POLICY DEVELOPED AND IMPLEMENTED BY THE COMPANY ON ITS CORPORATE SOCIAL RESPONSIBILITY INITIATIVES

The Company has not undertaken any Corporate Social Responsibility Initiatives as the same is not applicable to the Company

DETAILS OF APPLICATION / ANY PROCEEDING PENDING UNDER THE INSOLVENCY AND BANKRUPTCY CODE, 2016

Neither any application was made nor any proceeding pending under the Insolvency and Bankruptcy Code, 2016 (31 of 2016) during the financial year

BUSINESS RESPONSIBILITY AND SUSTAINABILITY REPORTING

Pursuant to SEBI Circular SEBI/HO/CFD/CFD-SEC-2/P/CIR/2023/122 dated 12th July 2023, from F.Y. 2023-24, the top 1000 listed entities by market capitalization are required to make disclosures as per the updated BRSR format. Accordingly, your Company is not required to make disclosure under BRSR Format

VIGIL MECHANISM/WHISTLE BLOWER POLICY

The Company has formulated a Whistle Blower Policy to establish a vigil mechanism for Directors and employees of the Company to report concerns about unethical behaviour, actual or suspected fraud or violation of the company's code of conduct or ethics policy. The Whistle Blower Policy is available on the website of the Company

DISCLOSURE FOR MAINTENANCE OF COST RECORDS

The provisions relating to maintain cost records are not applicable to the Company

DETAILS OF SIGNIFICANT AND MATERIAL ORDERS PASSED BY THE REGULATORS OR COURTS OR TRIBUNALS IMPACTING THE GOING CONCERN STATUS AND COMPANY'S OPERATIONS IN FUTURE:

No such orders have been passed against the Company.

INTERNAL FINANCIAL CONTROLS:

The Company has in place adequate internal financial controls with reference to financial statements. During the year, such controls were tested and no reportable material weaknesses in the design or operation were observed.

COMMITTEES OF BOARD:

Pursuant to various requirements under the Act and the Listing Regulations, the Board of Directors has constituted various committees such as Audit Committee, Nomination & Remuneration Committee, Stakeholders Relationship Committee,

SEXUAL HARASSMENT OF WOMEN AT WORKPLACE (PREVENTION, PROHIBITION AND REDRESSAL ACT, 2013

Your Company firmly believes in providing a safe, supportive, and friendly workplace environment. A positive workplace environment and great employee experience are integral part of its culture. Your Company continues to take various measures to ensure a workplace free from discrimination and harassment based on gender.

Your Company has a Sexual Harassment Committee to provide clarity around the process to raise such a grievance and resolved. During the financial year 2025-2026, there was no complaint as regards sexual harassment received by the Committee during the year. Disclosures in relation to the Sexual Harassment of Women at Workplace (Prevention, Prohibition and Redressal) Act, 2013 are provided in the 'Business Responsibility and Sustainability Report and Corporate Governance Report forming part of this Annual Report.

The following is a summary of sexual harassment complaints received and disposed of during the year 2025-26:

No. of Complaints pending at the beginning of the Financial **Year**	NIL
Number of Complaints received during the Financial Year	NIL
Number of Complaints disposed of during the Financial Year	NIL
Number of Complaints unsolved at the end of the Financial Year	NIL
Number of cases pending for more than ninety days	NIL

DETAILS OF DIFFERENCE BETWEEN AMOUNT OF THE VALUATION DONE AT THE TIME OF ONE-TIME SETTLEMENT AND THE VALUATION DONE WHILE TAKING LOAN FROM THE BANKS OR FINANCIAL INSTITUTIONS ALONG WITH THE REASONS THEREOF

There are no instances of one-time settlement during the financial year under review.

MATERNITY BENEFIT

The Company affirms that it has duly complied with all provisions of the Maternity Benefit Act, 1961, and has extended all statutory benefits to eligible women employees during the year.

SECRETARIAL STANDARDS

The Company has adhered to applicable Secretarial Standard i.e. SS-1 and SS-2, relating to "Meeting of the Board of Directors' and "General Meetings"

STRUCTURED DIGITAL DATABASE COMPLIANCE PURSUANT TO SECURITIES AND EXCHANGE BOARD OF INDIA (PROHIBITION OF INSIDER TRADING REGULATIONS, 2015)

For the purpose of comply with the PIT regulation & In the interest of general public, fair trading in securities markets and to prohibit insider trading in corporate and other organizations, Securities and Exchange Board of India (SEBI) has enacted SEB I(Prohibition of Insider Trading) Regulations, 2015, (hereafter referred to as "PIT regulations") which sets clear rules and procedures for dealing in securities by the Promoters, Directors, Key Managerial Personnel (KMP) and other Designated Persons those who have access to Unpublished Price Sensitive Information(UPSI –information which is not published, but which may affect the share price when it gets published) in an Organization, We are aware of the compliance requirement of Structured Digital Database (SDD) pursuant to provisions of Regulation 3(5) and 3(6) of Securities and Exchange Board of India (Prohibition of Insider Trading)Regulations, 2015 (PIT Regulations) And certify that:

S.NO	Compliance Requirement	Yes/No	Observation/Remark
1	The Company has a Structured Digital Database in place	YES	The company has its structured Digital Database
2	Control exists as to who can access the SDD	YES	The absolute control exists as the user's name & Password is captured by the system
3	All the UPSI disseminated for FY 2025-26have been captured in the Database	YES	All the UPSI disseminated for FY 2025-26have been captured in the Database
4	The system has captured nature of UPSIalongwith date and time	YES	We have captured the nature of UPSI alongwith date and time
5	The data base has been maintained internally, and an audit trail is maintained	YES	The data base has been maintained internally on audit trail exists
6	The data base is non - tamperable and has thecapability to maintain the records for 8 years.	YES	The data base is non - tamperable

Directors Responsibility Statement:

In accordance with the provisions of Section 134(5) of the Companies Act 2013, your directors confirm that:

(a) in the preparation of the annual accounts for the financial year ended 31st March, 2026, the applicable accounting standards had been followed along with proper explanation relating to material departures;

(b) the directors had selected such accounting policies and applied them consistently and made judgments and estimates that are reasonable and prudent to give a true and fair view of the state of affairs of the Company as at 31st March, 2026 and of the profit /loss of the Company for that period;

(c) the directors had taken proper and sufficient care for the maintenance of adequate accounting records in accordance with the provisions of the Companies Act 2013 for safeguarding the assets of the company and for preventing and detecting fraud and other irregularities;

(d) the directors had prepared the annual accounts on a going concern basis;

(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.

(f) the directors had laid down internal financial controls to be followed by the company and that such internal financial controls are adequate and were operating effectively.

MANAGEMENT'S DISCUSSION AND ANALYSIS REPORT:

Management's Discussion and Analysis Report for the year under review, as stipulated under LODR Guidelines is presented in a separate section forming part of the Annual Report and enclosed as **Annexure E**

PREVENTION OF INSIDER TRADING

As per SEBI (Prohibition of Insider Trading) Regulation, 2015, the Company has adopted a Code of Conduct for Prevention of Insider Trading. Company was not listed till the end of financial year ended on 31st March 2025 and Company has been listed on 09TH December 2025 and hence during the year under review, there has been due compliance with the said code

POLICY OF CODE OF CONDUCT FOR DIRECTOR AND SENIOR MANAGEMENT

Your Company has adopted the policy of code of Conduct to maintain standard of business conduct and ensure compliance with legal requirements. Same is provided at the website of the Company **www.helloji.com**

HUMAN RESOURCES AND INDUSTRIAL RELATIONS

Your Company lays emphasis on commitment towards its human capital and recognizing its pivotal role for organization growth. Your directors wish to place on record their appreciation for the commitment shown by the employees throughout the year.

ENVIRONMENT, HEALTH AND SAFETY

The Company is committed to provide a safe and healthy work environment for the well- being of all our Stakeholders. The operations of the Company are conducted in such a manner that it ensures safety of all concerned and a pleasant working environment. The Company strives to maintain and use efficiently limited natural resources as well as focus on maintaining the health and well-being of every person.

CORPORATE GOVERNANCE REPORT:

By virtue of Regulation 15 of SEBI (Listing obligations and disclosure requirements) Regulations, 2015 ("LODR") the compliance with the corporate governance provisions as specified in Regulation 17 to 27 and clauses (b) to (i) of sub-regulation (2) of Regulation 46 and Para C, D and E of Schedule V are not applicable to the Company. Hence the company has not provided any report on Corporate Governance with this report. However, the content of the corporate governance report to the extent followed by the Company is provided in the report.

PARTICULARS OF APPOINTMENT AND REMUNERATION OF MANAGERIAL PERSONNEL:

Disclosures pertaining to remuneration and other details as required under Section 197(12) of the Act read with Rule 5 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014 are annexed to this Board's Report as Annexure – III.

NON-DISQUALIFICATION OF DIRECTORS:

All Director has informed the Company and Made Disclosures in DIR-8 for Non-Disqualification

BUSINESS/INDUSTRIAL RELATIONS:

The Business Relations have remained cordial and harmonious during the year.

OPINION OF THE BOARD REGARDING INTEGRITY, EXPERTISE AND EXPERIENCE OF THE INDEPENDENT DIRECTORS APPOINTED DURING THE YEAR:

For this Purpose Company, has Complied All the Provisions Related to Listed Companies and Appointed as Independent Director including Independent Women Director after the closure of this financial year.

ACKNOWLEDGEMENTS

Your directors place on records their sincere thanks to bankers, business associates, consultants, and various Government Authorities for their continued support extended to your Company's activities during the year under review. Your directors also acknowledge gratefully the shareholders for their support and confidence reposed on your Company.

For and on Behalf of the Board of Directors

Sd/-	Sd/-
Hitesh Kumar Singla	**Nikhil Singla**
Managing Director	Director
Din: 03287159	Din: 05346302

:

Annexure A

Conservation of energy, technology absorption and foreign exchange earnings and outgo

The details of conservation of energy, technology absorption, foreign exchange earnings and outgo are as follows:

a) Conservation of energy

(i)	the steps taken or impact on conservation of energy	The Company initiated several steps to conserve the energy, wherever possible
(ii)	the steps taken by the company for utilizing alternate sources of energy	No step has been taken for utilizing alternate sources of energy
(iii)	the capital investment on energy conservation equipment's	No Capital Investment

(b) Technology absorption

<table>
<tr><th>(i)</th><th>the efforts made towards technology absorption</th><th>The Company is continuously making efforts for adaption of latest technology in all its units to effectively complete in Indian as well as in international markets.</th></tr>
<tr><td>(ii)</td><td>the benefits derived like product improvement, cost reduction, product development or import substitution</td><td>Technology absorption helps in product development and cost reduction.</td></tr>
<tr><td rowspan="5">(iii)</td><td>in case of imported technology (imported during the last three years reckoned from the beginning of the financial year)-</td><td rowspan="5">Not Applicable</td></tr>
<tr><td>(a) the details of technology imported</td></tr>
<tr><td>(b) the year of import;</td></tr>
<tr><td>(c) whether the technology been fully absorbed</td></tr>
<tr><td>(d) if not fully absorbed, areas where absorption has not taken place, and the reasons thereof</td></tr>
<tr><td>(iv)</td><td>the expenditure incurred on Research and Development</td><td>No expenditure incurred on Research and Development</td></tr>
</table>

(c) Foreign exchange earnings and Outgo

Particulars	Amount
Earning in Foreign Exchange :	10.31 Lakhs
Expenditure in Foreign Currency:	109.81 Lakhs

For and on Behalf of the Board of Directors

Sd/- Sd/-

Hitesh Kumar Singla
Managing Director
Din: 03287159

Nikhil Singla
Director
Din: 05346302

Annexure B

FORM NO. AOC-2

Pursuant to clause (h) of sub-section (3) of section 134 of the Act and Rule 8(2) of the Companies (Accounts) Rules, 2014

Form for Disclosure of particulars of contracts/arrangements entered by Helloji Holidays Limited with related parties referred to in sub section (1) of section 188 of the Companies Act, 2013 including certain arms length transaction under third proviso thereto

Details of contracts or arrangements or transactions not at Arm's length basis

SL.No	Particulars	Details
1	Name (s) of the related party & nature of relationship	NIL
2	Nature of contracts/arrangements/transaction	NIL
3	Duration of the contracts/ arrangements/ transaction	NIL
4	Salient terms of the contracts or arrangements or transaction including the value, if any	NIL
5	Justification for entering into such contracts or arrangements or transactions'	NIL
6	Date of approval by the Board	NIL
7	Amount paid as advances, if any	NIL
8	Date on which the special resolution was passed in General meeting as required under first proviso to section 188	NIL

Details of contracts or arrangements or transactions at Arm's length basis

SL.NO	Particulars	
1	Name (s) of the related party & nature of relationship	HITESH KUMAR SINGLA (Managing Director)
2	Nature of contracts/ arrangements/transaction	Managerial Remuneration
3	Duration of the contracts/ arrangements/ transaction	FY-2025-2026 (12 MONTHS)
4	Salient terms of the contracts or arrangements or transactions including the value, if any	18 lakhs
5	Date of approval by the Board	19/07/2025
6	Amount paid as advances, if any	NA

SL.NO	Particulars	
B1	Name (s) of the related party & nature of relationship	NIKHIL SINGLA (Director and Promoter)
2	Nature of contracts/ arrangements/transaction	Managerial Remuneration
3	Duration of the contracts/ arrangements/ transaction	FY-2025-2026 (12 MONTHS)
4	Salient terms of the contracts or arrangements or transactions including the value,if any	15 lakhs
5	Date of approval by the Board	19/07/2025
6	Amount paid as advances,if any	NA

SL.NO	Particulars	
C1	Name (s) of the related party & nature of relationship	ANIL KUMAR SHARMA (Director and Promoter)
2	Nature of contracts/ arrangements/transaction	Managerial Remuneration
3	Duration of the contracts/ arrangements/ transaction	19/07/2025
4	Salient terms of the contracts or arrangements or transactions including the value,if any	15 lakhs
5	Date of approval by the Board	FY-2025-2026 (12 MONTHS)
6	Amount paid as advances,if any	NA

SL.NO	Particulars	
D1	Name (s) of the related party & nature of relationship	NITIN DIXIT (Director and Promoter)

2	Nature of contracts/ arrangements/transaction	Managerial Remuneration
3	Duration of the contracts/ arrangements/ transaction	FY-2025-2026 (12 MONTHS)
4	Salient terms of the contracts or arrangements or transactions including the value,if any	15 lakhs
5	Date of approval by the Board	19/07/2025
6	Amount paid as advances,if any	NA

SL.NO	Particulars	
D1	Name (s) of the related party & nature of relationship	Shikha Daruka (Company secretary)
2	Nature of contracts/ arrangements/transaction	Remuneration
3	Duration of the contracts/ arrangements/ transaction	NA
4	Salient terms of the contracts or arrangements or transactions including the value,if any	4.24
5	Date of approval by the Board	27/08/2025
6	Amount paid as advances,if any	NA

SL.NO	Particulars	
E1	Name (s) of the related party & nature of relationship	Santosh Rani (Mother)
2	Nature of contracts/ arrangements/transaction	Rent Agreement
3	Duration of the contracts/ arrangements/ transaction	FY-2025-2026 (12 MONTHS)
4	Salient terms of the contracts or arrangements	4.8 LAKHS
5	Date of approval by the Board	05/04/2025
6	Amount paid as advances,if any	**Nil**

SL.NO	Particulars	
F1	Name (s) of the related party & nature of relationship	Hukam Chand Sharma (Father)
2	Nature of contracts/ arrangements/transaction	Rent Agreement
3	Duration of the contracts/ arrangements/ transaction	FY-2025-2026 (12 MONTHS)

4	Salient terms of the contracts or arrangements	1.2 lakhs
5	Date of approval by the Board	05/04/2025
6	Amount paid as advances,if any	Nil

Name (s) of the related party & nature of relationship	Nature of contracts/ arrangements/transaction	Duration of the contracts/ arrangements/ transaction	Salient terms of the contracts or arrangements	Date of approval by the Board	Amount paid / received as advances, if any (in Rs.)
Ashwani Sharma	Sale of Services	FY-2025-2026 (12 MONTHS)	14.35	19/07/2025	NA
Sachin Dixit	Sale of Services	FY-2025-2026 (12 MONTHS)	0.54	19/07/2025	NA
Mousam Agarwal	Sale of Services	FY-2025-2026 (12 MONTHS)	0.48	19/07/2025	NA
Priya Sharma	Sale of Services	FY-2025-2026 (12 MONTHS)	0.85	19/07/2025	NA

For and on Behalf of the Board of Directors

Sd/-

Hitesh Kumar Singla
Managing Director
Din: 03287159

Sd/-

Nikhil Singla
Director
Din: 05346302

Annexure-C

FORM NO. MR-3

SECRETARIAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 2026

[Pursuant to section 204(1) of the Companies Act, 2013 and Rule No. 9 of the Companies (Appointment and Remuneration of Managerial Personnel) Rules, 2014]

To

The Members,

HELLOJI HOLIDAYS LIMITED

CIN L63040DL2012PLC452865

I have conducted the Secretarial Audit in respect of the compliance of applicable statutory provisions and the adherence to good corporate practices by '**HELLOJI HOLIDAYS LIMITED'** (hereinafter called the Company). Secretarial Audit was conducted in a manner that provided us a reasonable basis for evaluating the corporate conducts/statutory compliances and expressing my opinion thereon.

Management Responsibility for Secretarial Compliances

The Company's Management is responsible for preparation and maintenance of secretarial records and for devising proper systems to ensure compliance with the provisions of applicable laws and regulations.

Opinion

Based on my verification of the Company's books, papers, minute books, forms and returns filed and other records maintained by the Company and also the information provided by the Company, its officers, agents and authorized representatives during the conduct of secretarial audit, I hereby report that in my opinion, the Company has during the audit period for the financial year ended on March 31, 2026 complied with the statutory provisions listed hereunder and also that the Company has proper Board- processes and compliance-mechanism in place to the extent, in the manner and subject to the reporting made hereinafter:

I have examined the books, papers, minute books, forms and returns filed and other records maintained by the Company for the financial year ended on March 31, 2026 according to the provisions of: -

(i) The Companies Act, 2013 (the Act) and the rules made thereunder;

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

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

(iv) The Foreign Exchange Management Act, 1999 and the rules and regulations made thereunder to the extent of Foreign Direct Investment, Overseas Direct Investment and External Commercial Borrowings;

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

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

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

(c) The Securities And Exchange Board Of India (Listing Obligations And Disclosure Requirements) Regulations, 2015;

(d) The Securities and Exchange Board of India (Registrars to an Issue and Share Transfer Agents) Regulations, 1993 regarding the Companies Act and dealing with client;

(e) The Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2009; **Applicable**

(f) The Securities and Exchange Board of India (Employee Stock Option Scheme and Employee Stock Purchase Scheme) Guidelines, 1999; **Not Applicable**

(g) The Securities and Exchange Board of India (Issue and Listing of Debt securities) Regulations, 2008- **Not Applicable**

(h) The Securities and Exchange Board of India (Delisting of Equity shares) Regulations, 2009- **Not Applicable**

(i) The Securities and Exchange Board of India (Buy back of securities) Regulations, 1998- **Not Applicable**

I have also examined compliance with the applicable provisions of the following: -

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

(ii) The Listing Agreements entered into by the Company with BSE Limited.

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

I further report that except for the matter listed above; the Board of Directors of the Company has been duly constituted with proper balance of Executive Directors, Non-Executive Directors and Independent Directors. The changes in the composition of the Board of Directors that that took place during the period under review were carried out in compliance with the provisions of the Act.

Adequate notice is given to all directors to schedule the Board Meetings, agenda and detailed notes on agenda were sent at least seven days in advance and a system exists for seeking and obtaining further information and clarifications on the agenda items before the meeting and for meaningful participation at the meeting.

Majority decision is carried through while the dissenting members' views are captured and recorded as part of the minutes.

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

I further report that during the audit period the Company has following specific events/ actions, having a major bearing on the Company's affairs in pursuance of the above referred laws, rules, regulations, standards & guidelines etc

Thanking You,

Yours Faithfully,

For Sagar Gupta & Associates,

Practicing Company Secretaries

UDIN:-A063486H001156171

			***CS* Sagar Gupta**
Date	***:***	***19/08/2026***	***Membership No:* A63486**
Place	***:***	***Agra***	***C.P. No:* 23832**

Note: This report is to be read with our letter of even date which is annexed as **Annexure 1** and forms an integral part of this report.

‘Annexure 1’

To

The Members,

HELLOJI HOLIDAYS LIMITED

CIN L63040DL2012PLC452865

Address WA-89 THIRD FLOOR SHAKARPUR,

DELHI, Delhi, India, 110092

My report of even date is to be read along with this letter.

1. Maintenance of secretarial record is the responsibility of the management of the Company. My responsibility is to express an opinion on these secretarial records based on my audit.
2. I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of the Secretarial records. The verification was done on test basis to ensure that correct facts are reflected in secretarial records. I believe that the processes and practices, I followed provide a reasonable basis for my opinion.
3. I have not verified the correctness and appropriateness of financial records and Books of Accounts of the Company.
4. Where ever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc. Further, my verification to the compliance of the laws applicable specifically to the Company is limited to test check on random basis without going into the detailed technical scrutiny.
5. The compliance of the provisions of Corporate and other applicable laws, rules, regulations, standards is the responsibility of management. My examination was limited to the verification of procedures on test basis.
6. The Secretarial Audit report is neither an assurance as to the future viability of the Company nor of the efficacy or effectiveness with which the management has conducted the affairs of the Company.

Thanking You,

Yours Faithfully,

For Sagar Gupta & Associates,

Practicing Company Secretaries

Date:19/08/2026

Place: Agra

_CS_ Sagar Gupta

Membership No:A63486

C.P No:23832

Annexure- D

CERTIFICATE OF NON-DISQUALIFICATION OF DIRECTORS (Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i)of the SEBI (Pursuant to Regulation 34(3) and Schedule V Para C clause (10)(i)of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

To

The Members Of

Helloji Holidays Limited

Wa 89, Third Floor, Shakarpur

East Delhi, Delhi-110092

We have examined the relevant registers, records, forms, returns and disclosures received from the Directors of Helloji Holidays Limited having CIN: L63040DL2012PLC452865 and having registered office at wa 89,third floor,shakarpur,East Delhi,Delhi-110092 (hereinafter referred to as 'the Company'), produced before us by the Company for the purpose of issuing this Certificate, in accordance with Regulation 34(3) read with Schedule V Para-C Sub clause 10(i) of the Securities Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

In my opinion and to the best of my information and according to the verifications (including Directors Identification Number (DIN) status at the portal www.mca.gov.in) as considered necessary and explanations furnished to me by the Company & its officers, I hereby certify that none of the Directors on the Board of the Company as stated below for the Financial Year ending on 31st March, 2026 have been debarred or disqualified from being appointed or continuing as Directors of companies by the Securities and Exchange Board of India, Ministry of Corporate Affairs, or any such other Statutory Authority.

S.NO	NAME OF DIRECTOR	DIN	DATE OF APPOINTMENT IN COMPANY
1	Mr. Hitesh Kumar Singla	03287159	24th January 2012
2	Mr. Anil Kumar Sharma	03287164	24th January 2012
3	Mr. Nikhil Singla	05346302	14th June 2017
4	Mr. Nitin Dixit	07975410	02nd January 2018

Ensuring the eligibility of for the appointment / continuity of every Director on the Board is the responsibility of the management of the Company. Our responsibility is to express an opinion on these based on our verification. This certificate is neither an assurance as to the future viability of the Company nor of the efficiency or effectiveness with which the management has conducted the affairs of the Company.

Annexure- E

MANAGEMENT DISCUSSION AND ANALYSIS REPORT

1. Industry Structure and Developments

The Indian tourism and travel industry continues to witness significant growth, supported by increasing disposable incomes, rising domestic travel demand, improved connectivity, digital adoption, and changing consumer preferences towards leisure and experiential travel.

The post-pandemic recovery of the tourism sector has accelerated travel activities, with domestic tourism showing strong momentum. Increased spending on holidays, religious tourism, adventure tourism, and customized travel packages has created new opportunities for travel service providers.

The industry is also witnessing increased competition, technological transformation, and greater reliance on online platforms, requiring companies to continuously improve customer experience and operational efficiency.

2. Business Overview

Helloji Holidays Limited is engaged in providing travel-related services, including holiday packages, travel planning, and related tourism solutions. its service portfolio includes MICE packages, hotel bookings, ticketing and visa support, and corporate travel solutions .The Company focuses on delivering customized travel experiences by understanding customer requirements and offering suitable travel solutions

During the financial year under review, the Company continued its efforts towards strengthening its presence in the travel segment by focusing on customer satisfaction, service quality, and operational improvements.

The Company aims to build long-term relationships with customers by providing reliable, transparent, and value-added travel services.

3. Business Outlook and Opportunities

The Company believes that the travel and tourism sector provides significant growth opportunities due to:

- Increasing preference for domestic and international travel.
- Growth in customized holiday packages.
- Rising use of digital platforms for travel planning and bookings.
- Increasing demand for personalized travel experiences.
- Expansion of tourism infrastructure and connectivity.

The Company intends to leverage these opportunities by improving service offerings, strengthening customer engagement, and exploring new avenues for growth

4. **Challenges and Risks**

The Company's business is subject to various risks and uncertainties, including

Economic Risk:
Changes in economic conditions may affect consumer spending on travel and leisure activities.

Competition Risk:
The travel industry is highly competitive with the presence of traditional travel agencies and online travel platforms.

Operational Risk:
The Company depends on service partners, vendors, and external factors for providing seamless travel experiences.

Regulatory Risk:
Changes in government policies, taxation, travel regulations, and compliance requirements may impact operations.

The Company continuously evaluates these risks and takes appropriate measures to minimize their impact.

5. **Internal Control Systems and Adequacy.**

The Company has established adequate internal control systems commensurate with the size and nature of its operations. These controls are designed to ensure:

- Accuracy and reliability of financial information.
- Compliance with applicable laws and regulations.
- Protection of Company assets.

Efficient conduct of business operations

The internal control framework is periodically reviewed and strengthened wherever required.

6. **Human Resources**

The Company recognizes its employees as a valuable resource and continues to focus on developing skills, improving efficiency, and maintaining a positive working environment.

The Company's workforce plays an important role in delivering quality services and maintaining customer satisfaction.

7. **Cautionary Statement**

Statements in this Management Discussion and Analysis Report describing the Company's objectives, projections, estimates, expectations, or predictions may constitute forward-looking statements within the meaning of applicable laws and regulations.

Actual results may differ materially from those expressed or implied due to various factors, including changes in economic conditions, industry developments, competition, regulatory environment, and other unforeseen circumstances.

CEO AND CFO CERTIFICATION

(Pursuant to Regulation 17(8) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015)

We, Hitesh Kumar Singla, Managing Director and Nikhil Singla, Chief Financial Officer responsible for the finance function and certify that:

We have reviewed financial statements and the cash flow statement for the year ended 31st March, 2026 and that to the best of our knowledge and behalf

- These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading
- These statements together present a true and fair view of the Company's affairs and are in compliance with existing Indian accounting standards, applicable laws and regulations
- There are, to the best of our knowledge and belief, no transactions entered by the company during the year which are fraudulent, illegal or violative of the Company's code of conduct
- We accept responsibility for establishing and maintaining internal controls for financial reporting and we have evaluated the effectiveness of the internal control systems of the Company pertaining to financial reporting and we have disclosed to the Auditors and Audit Committee deficiencies in the design or operation of internal controls, if any, of which they are aware and the steps they have taken or propose to take to rectify these deficiencies
- We have indicated to the Auditors and the "Audit Committee"

❖ There has not been any significant change in internal control over financial reporting during the year under reference.

❖ There has not been any significant Changes in accounting policies during the year requiring disclosure in the notes to the financial statements and

❖ We are not aware of any instance during the year of significant fraud with involvement there in, if any, of the Management or an Employee having a significant role in the Company's internal control system over financial reporting.

For Helloji Holidays Limited

Sd/-

Nikhil Singla
(Chief Financial Officer)

INDEPENDENT AUDITOR'S REPORT

To the Members of
HELLOJI HOLIDAYS LIMITED
(Formerly Known Helloji Holidays Private Limited)

Report on the Audit of the Financial Statements

1. Opinion

We have audited the accompanying financial statements of **Helloji Holidays Limited** ("the Company"), which comprise the Balance Sheet as at March 31, 2026, the Statement of Profit and Loss and Cash Flow Statement for the year then ended, and Notes to the Financial Statements, including a summary of the Significant Accounting Policies and other explanatory information (hereinafter referred to as the "financial statements").

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 ("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, the profit and its cash flows for the year ended on that date.

2. Basis of Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those SAs 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 there under, 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 on the financial statements.

3. Information Other than the Financial Statements and Auditor's Report Thereon

The Company's Board of Directors is responsible for the preparation of the other information. The other information comprises the information included in the Board's Report including Annexures to Board's Report and Shareholders' Information but does not include the financial statements and our auditor's report thereon.

The above referred information 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 the other information is materially inconsistent with the financial statements or our knowledge obtained during the course of our audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact. We have nothing to report in this regard.

4. Management's Responsibility for the Financial Statements.

The Company's Board of Directors 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, cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards specified under section 133 of the 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 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.

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

5. Auditor's Responsibility for the Audit of the Financial Statements

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

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 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, 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, but not for the purpose of expressing an opinion on whether the Company has in place an adequate internal financial controls system over financial reporting 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.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

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.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the financial year ended March 31, 2026 and are therefore the key audit matters. We describe these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

6. Report on Other Legal and Regulatory Requirements

A. 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 Companies Act, 2013, we give in the Annexure-A a statement on the matters specified in paragraphs 3 and 4 of the Order, to the extent applicable.

B. As required by section 143(3) of the Act, we report, to the extent applicable, 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;

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;

c) The Balance Sheet, Statement of Profit and Loss, and Cash Flow Statement 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 Companies Act 2013, read with relevant Companies (Accounting Standards) Rules.

e) On the basis of the written representations received from the directors as on March 31, 2026, and 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 subsection (2) of Section164 of the Companies Act, 2013.

f) With respect to the adequacy of the internal financial controls over financial reporting of the Company and the operating effectiveness of such controls, refer to our separate report in "Annexure-B"; and

g) With respect to the other matters to be included in the Auditor's Report in accordance with the requirements of section 197(16) of the Act, as amended;

In our opinion and to the best of our information and according to the explanation given to us, the remuneration paid / provided by the Company to its directors during the year is in accordance with the provisions of section 197 read with Schedule V of the Act;

h) 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:-

i. The Company has disclosed the impact, if any, of pending litigations on its financial position in its financial statements – refer note no. 24 to the financial statements;

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

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

iv. (a) The Management has represented that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been advanced or loaned or invested (either from borrowed funds or share premium or any other sources or kind of funds) by the Company to or in any other person or entity, including foreign entity ("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;

(b) The Management has represented, that, to the best of its knowledge and belief, as disclosed in the notes to the accounts, no funds (which are material either individually or in the aggregate) have been received by the Company from any person or entity, including foreign entity ("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;

(c) Based on the audit procedures 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 (i) and (ii) of Rule 11(e), as provided under (a) and (b) above, contain any material misstatement.

The Company has not declared or paid any dividend during the year.

v. Based on our examination which included test checks, the Company has used accounting software for maintaining its books of account for the financial year ended March 31, 2026 which has a feature of recording audit trail (edit log) facility and the same has been operated throughout the year for all relevant transactions recorded in the software. Further, during the course of our audit we did not come across any instance of the audit trail feature being tampered with. Additionally, the audit trail has been preserved by the Company as per the statutory requirements for record retention.

For Khandelwal Jain & Co.
Chartered Accountants
Firm Registration No: 105049W

Sd/-
Rohit Kumar Poddar
Partner

Membership No. 472510
UDIN: 26472510CWYPNW7252

Place: New Delhi
Date: May 28, 2026

Annexure-A to the Independent Auditors' Report

Annexure referred to in paragraph 6 (A) of the Independent Auditors' Report of even date to the members of **Helloji Holidays Limited** on the financial statements for the year ended March 31, 2026, we report that:

I. (a) (A) The Company is maintaining proper records showing full particulars, including quantitative details and situations of its Property, Plant and Equipment.

(B) The Company is maintaining proper records showing full particulars of intangible assets.

(b) Property, Plant and Equipment have been physically verified by the management during the year and as informed no material discrepancies noticed on physical verification of assets.

(c) According to the information and explanation given by the management, there are no immovable properties owned by the Company and accordingly, the requirements under paragraph 3(i)(c) of the Order are not applicable to the Company.

(d) The Company has not revalued any of its Property, Plant and Equipment and intangible assets during the year.

(e) No proceedings have been initiated during the year or are pending against the Company as at March 31, 2026 for holding any benami property under the Benami Transactions (Prohibition) Act, 1988 (as amended in 2016) and rules made thereunder.

II. (a) As the Company does not have any inventory. Accordingly, requirements under paragraph 3(ii)(a) of the Order are not applicable to the Company.

(b) According to the information and explanations given to us, the Company has not been sanctioned working capital limits in excess of Rs. 5 crores, in aggregate, at any points of time during the year, from banks or financial institutions on the basis of security of current assets. Accordingly, requirements under paragraph 3(ii)(b) of the Order are not applicable to the Company.

III. According to the information and explanations given to us and records examined by us, the Company has not granted loans, made investments, provided any guarantee or security or granted any advances in the nature of loans, secured or unsecured, to companies, firms, limited liability partnership or any other parties during the year. Therefore, the reporting under clause 3(iii)(a) to 3(iii)(f) of the Order are not applicable to the Company.

IV. In our opinion and according to the information and explanations given to us, the Company has, in respect of loans, investments, guarantees, and security, complied with the provisions of section 185 and 186 of the Companies Act, 2013, wherever applicable.

V. According to the information and explanation given to us, the Company has not accepted any deposits within the meaning of the provisions of Sections 73 to 76 or any other relevant provisions of the Companies Act, 2013 and the rules framed there under. Accordingly, the reporting under clause 3(v) of the Order is not applicable to the Company.

VI. According to the information and explanations given to us, the maintenance of cost records has not been specified by the Central Government, under sub-section (1) of section 148 of the Companies Act, 2013.

VII. (a) According to the information and explanations given to us, and records examined by us, the Company has generally been regular in depositing undisputed statutory dues including provident fund, income tax, goods and service tax (GST), TCS, custom duty, cess, and other material statutory dues, as applicable, with the appropriate authorities.

According to information and explanation given to us, and as per the records examined by us, no undisputed arrears of statutory dues outstanding as at March 31, 2026 for a period of more than six months from the date they became payable.

(b) According to the information and explanation given to us and records examined by us, there are no dues of income tax, goods and service tax, custom duty & cess or any 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 transactions, previously unrecorded as income in the books of account, in the tax assessments under the Income Tax Act, 1961 as income during the year.

IX. (a) According to the information and explanations given to us and records examined by us, the Company has no borrowing during the year and hence reporting under clause 3(ix)(a) of the Order is not applicable to the Company.

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

(c) In our opinion and according to the information and explanations given to us and since our examination of the records, the Company has not taken any term loan during the year and hence reporting under clause 3(ix)(c) of the Order is not applicable to the Company.

(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, funds raised on short-term basis have, prima facie, not been used for long-term purposes during the year.

(e) The Company does not have any subsidiary, associate or joint venture and accordingly, paragraph 3(ix)(e) of the Order is not applicable to the Company.

(f) The Company does not have any subsidiary, associate or joint venture and accordingly, reporting under paragraph 3(ix)(f) of the Order is not applicable to the Company.

X. (a) In our opinion and according to the information and explanations given to us, money raised by way of initial public offer were applied for the purposes for which these were obtained and the funds which were not utilized during the year, have been invested in bank deposits/bank balance.

(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, the reporting under clause 3(x) (b) of the Order is not applicable to the Company.

XI. (a) To the best of our knowledge and belief and according to the information and explanations given to us, no fraud on or by the Company has been noticed or reported during the year.

(b) No report under sub-section (12) of section 143 of the Companies Act has been filed in Form ADT-4 as prescribed under rule 13 of Companies (Audit and Auditors) Rules, 2014 with the Central Government, during the year and up to the date of this report.

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

XII. In our opinion, the Company is not a Nidhi Company. Accordingly, the report under clause 3(xii) of the order is not applicable to the Company.

XIII. According to the information and explanations given to us and based on our examination of the records of the Company, transactions with the related parties are in compliance with Sections 177 and 188 of Companies Act, 2013 where applicable and details of such transactions have been disclosed in the financial statements as required by the applicable accounting standards.

XIV. (a) In our opinion and based on our examination, the Company has an adequate internal audit system commensurate with the size and nature of its business.

(b) We have considered the internal audit reports for the year under audit, issued to the Company during the year and till date, in determining the nature, timing and extent of our audit procedures.

XV. According to the information and explanations given to us, in our opinion during the year the Company has not entered into any non-cash transactions with its directors or persons connected with its directors and hence the reporting under clause 3(xv) of the Order is 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 and hence the provision of clause 3(xvi) (a), (b) and (c) is not applicable to the Company.

(d) According to the information and explanation given to us by the management, there is no Core Investment Companies (CIC) in the group.

XVII. The Company has not incurred cash losses in the current financial year and in the immediately preceding financial year.

XVIII. There has been no resignation of the statutory auditors of the Company during the year.

XIX. According to the information and explanations given to us and on the basis of the financial ratios, 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. According to the information and explanations given to us and based on our examination of the records of the Company, provisions of Section 135 of the Act are not applicable to the Company during the year Accordingly, reporting under clause 3(xx)(a) and 3(xx)(b) of the Order is not applicable for the year.

For Khandelwal Jain & Co.
Chartered Accountants
Firm Registration No: 105049W

Sd/-
Rohit Kumar Poddar
Partner

Membership No. 472510
UDIN: 26472510CWYPNW7252

Place: New Delhi
Date: May 28, 2026

ANNEXURE "B" TO THE INDEPENDENT AUDITOR'S REPORT

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

To the members of

HELLOJI HOLIDAYS LIMITED
(Formerly Known Helloji Holidays Private Limited)

We have audited the internal financial controls over financial reporting of **Helloji Holidays Limited** ("the Company") 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 over financial reporting 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, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. 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 over financial reporting 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 control system over financial reporting and their operating effectiveness. Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, 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 procedures selected depend on the auditor's judgment, 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 system over financial reporting.

Meaning of Internal Financial Controls over Financial Reporting

A Company's internal financial control over financial reporting 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 control over financial reporting 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 the 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 Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, 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 over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, to the best of our information and according to the explanations given to us, the Company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting 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 on Audit of Internal Financial Controls over Financial Reporting issued by the Institute of Chartered Accountants of India.

For Khandelwal Jain & Co.
Chartered Accountants
Firm Registration No: 105049W

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510

UDIN: 26472510CWYPNW7252

Place: New Delhi
Date: May 28,2026

HELLOJI HOLIDAYS LIMITED
(FORMERLY HELLOJI HOLIDAYS PRIVATE LIMITED)
(CIN: L63040DL2012PLC452865)
WA-89, 3RD FLOOR, SHAKARPUR, DELHI, East Delhi, Delhi, India, 110092
BALANCE SHEET AS AT MARCH 31, 2026

(Rs. in lakhs)

	Particulars	Note No.	As at March 31, 2026	As at March 31, 2025
I	**EQUITY AND LIABILITIES**			
	Shareholders' Fund			
	(a) Share Capital	2	343.00	250.00
	(b) Reserves & Surplus	3	1,355.94	374.64
	Non-current Liabilities			
	(a) Long Term Provisions	4	3.18	6.16
	Current Liabilities			
	(a) Short Term Borrowings	5	-	3.72
	(b) Trade Payables	6		
	(i) Total outstanding dues of micro enterprises and small enterprises		6.12	3.15
	(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises		67.60	90.98
	(c) Other Current Liabilities	7	28.43	31.03
	(d) Short-Term Provisions	8	19.12	63.81
			1,823.39	**823.49**
II	**ASSETS**			
	Non-current Assets			
	(a) Property, Plant and Equipment and Intangible Assets			
	(i) Property, Plant and Equipment	9	8.14	6.88
	(ii) Intangible assets	10	0.12	0.39
	(b) Deferred Tax Assets (net)	11	3.90	5.06
	Current Assets			
	(a) Trade Receivables	12	547.47	303.03
	(b) Cash & Bank Balances	13	1,223.50	483.45
	(c) Other Current Assets	14	40.26	24.68
			1,823.39	**823.49**
	Summary of Significant Accounting Policies	1		
	Notes forming part of Financial Statements	2-36		

The accompanying explanatory notes from an integral part of these Financial Statements

As Per our report of even date

For Khandelwal Jain & Co.
Chartered Accountants
Firm Registration No. 105049W

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510

For and on behalf of the Board of Directors

Sd/-
Hitesh Kumar Singla
(Managing Director)
DIN-03287159

Sd/-
Nikhil Singla
(Director & Chief Financial Officer)
DIN-05346302

Sd/-
Shikha Daruka
(Company Secretary)

Place: New Delhi

HELLOJI HOLIDAYS LIMITED
(FORMERLY HELLOJI HOLIDAYS PRIVATE LIMITED)
(CIN: L63040DL2012PLC452865)
WA-89, 3RD FLOOR, SHAKARPUR, DELHI, East Delhi, Delhi, India, 110092
STATEMENT OF PROFIT AND LOSS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in lakhs)

	Particulars	Note No.	For the year ended March 31, 2026	For the year ended March 31, 2025
	INCOME			
I	Revenue from Operations	15	2,766.06	2,812.36
II	Other Income	16	19.84	5.59
III	**Total Income (I+II)**		**2,785.90**	**2,817.95**
IV	**Expenses**			
	Service and Procurement Cost	17	2,456.01	2,396.21
	Depreciation and amortization expense	19	3.13	4.11
	Employee Benefits Expense	18	114.65	99.55
	Finance Costs	20	4.51	4.92
	Other Expenses	21	46.89	33.35
	Total Expenses		**2,625.19**	**2,538.14**
V	**Profit/(Loss) before Tax and exceptional items(III-IV)**		**160.71**	**279.81**
VI	**Exceptional items**		-	-
VII	**Profit/(Loss) before Tax (V-VI)**		**160.71**	**279.81**
VIII	**Tax Expense**			
	Current tax		34.26	74.99
	Income tax of earlier years		-	13.28
	Deferred Tax Liability/(Deferred Tax Asset)		1.17	(1.26)
			35.43	**87.01**
IX	**Profit/(Loss) for the year (VII-VIII)**		**125.28**	**192.80**
X	**Earnings per share (Face value of Rs.10/- each)**	22		
	Basic (in Rs.)		**4.49**	**7.91**
	Diluted (in Rs.)		**4.49**	**7.91**
	Summary of Significant Accounting Policies	1		
	Notes forming part of Financial Statements	2-36		

The accompanying explanatory notes from an integral part of these Financial Statements

As Per our report of even date

For Khandelwal Jain & Co.
Chartered Accountants
Firm Registration No. 105049W

For and on Behalf of the Board of Directors

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510

Sd/-
Hitesh Kumar Singla
(Managing Director)
DIN-03287159

Sd/-
Nikhil Singla
(Director & Chief Financial Officer)
DIN-05346302

Place: Delhi
Date: 28th May,2026

Sd/-
Shikha Daruka
ıpany Secretary)
Membership No:- A54679

HELLOJI HOLIDAYS LIMITED
(FORMERLY HELLOJI HOLIDAYS PRIVATE LIMITED)
(CIN: L63040DL2012PLC452865)
WA-89, 3RD FLOOR, SHAKARPUR, DELHI, East Delhi, Delhi, India, 110092
CASH FLOW STATEMENT FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in lakhs)

	Particulars	For the Year ended March 31, 2026	For the Year ended March 31, 2025
A	**Cash flows from Operating activities**		
	Profit before tax	160.71	279.81
	Adjustments for:		
	Depreciation and amortisation	3.13	4.11
	Interest Income	(19.22)	(5.00)
	Bad Debts	4.59	1.59
	Interest Expenses	4.51	4.92
	Operating profit before working capital changes	**153.72**	**285.43**
	Movement in working capital		
	(Decrease)/ increase in trade payables	(20.41)	(17.35)
	(Decrease)/ increase in other current liabilities	(5.53)	(15.43)
	(Increase)/ Decrease Trade Receivables	(249.03)	66.69
	Decrease/(Increase) in Other current assets	(18.75)	3.82
	Cash generated from operations	**(140.00)**	**323.16**
	Direct taxes paid (net of refund)	(78.99)	(70.01)
	Net cash from operating activities (A)	**(218.99)**	**253.15**
B	**Cash flows from Investing activities**		
	Purchase of Property, Plant and Equipment	(4.11)	(3.56)
	Loans Received Back	-	-
	Interest Received	22.38	1.20
	Proceed from Fixed Deposit Receipt	119.92	(118.89)
	Net cash used for investing activities (B)	**138.19**	**(121.25)**
C	**Cash flows from Financing activities**		
	Proceeds from issuance of share capital (including security premium)	1,097.40	216.00
	Offer expenses during Fresh Issue	(148.39)	
	Proceeds from / Repayment of Secured / Unsecured Borrowings-Long Term	-	-
	Proceeds from / Repayment of Secured / Unsecured Borrowings-Short Term	(3.72)	(52.90)
	Repayment of Loan		
	Interest Paid	(4.51)	(4.92)
	Net cash from (used for) financing activities (C)	**940.78**	**158.18**
	Net increase in cash and cash equivalents **(A+B+C)**	**859.98**	**290.08**
	Cash and cash equivalents at the beginning of the year	363.45	73.37
	Cash and cash equivalents at the end of the year (refer note no. 13)	**1,223.43**	**363.45**

Notes:-

1) The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Accounting Standard - 3 of Cash Flow Statement
2) Figures in brackets indicate cash outflow.
3) Cash & Cash Equivalents include :

Particulars	As at March 31, 2026	As at March 31, 2025
Cash on Hand	49.99	99.74
Balances with Scheduled Banks		
- In Current Account	873.44	224.51
- In Cheque in hand	-	39.20
In Fixed Deposit (maturity up to 3 Months)	300.00	-
Cash & Cash Equivalents	**1,223.43**	**363.45**

For Khandelwal Jain & Co.
Chartered Accountants
Firm Registration No. 105049W

For and on Behalf of the Board of Directors

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510

Sd/-
Hitesh Kumar Singla
(Managing Director)
DIN-03287159

Sd/-
Nikhil Singla
(Director & Chief Financial Officer)
DIN-05346302

Sd/-
Shikha Daruka
(Company Secretary)
Membership No:- A54679

Place: Delhi
Date: 28th May,2026

HELLOJI HOLIDAYS LIMITED
(FORMERLY HELLOJI HOLIDAYS PRIVATE LIMITED)
(CIN: L63040DL2012PLC452865)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

Rs. In Lakhs, except no. of Shares

2 Share Capital

Particulars	As at March 31, 2026	As at March 31, 2025
Authorised :		
40,00,000 (Previous year29,50,000) Equity Shares of Rs 10/- each	400.00	400.00
	400.00	**400.00**
Issued Capital		
34,30,000 (Previous year 25,00,000) Equity Shares of Rs 10/- each	343.00	250.00
	343.00	**250.00**
Subscribed & Paid Up Capital		
34,30,000 (Previous year 25,00,000) Equity Shares of Rs 10/- each	343.00	250.00
	343.00	**250.00**

(a) Reconciliation of number of shares outstanding at the beginning and at the end of the year :

Particulars	Equity Shares As at March 31, 2026		Equity Shares As at March 31, 2025	
	No. of Shares	Amount	No. of Shares	Amount
No. of shares at the beginning of the year	25,00,000	250.00	1,60,000	16.00
Add: Right Issue of Shares *	-	-	2,40,000	24.00
Add : Bonus shares issued during the year **	-	-	20,00,000	200.00
Add: Issue of Shares through preferential allotment	-	-	1,00,000	10.00
Add: Share Issued through Initial Public Offer (IPO) (Refer Note 27)	9,30,000	93.00		
No. of shares at the end of the year	**34,30,000**	**343.00**	**25,00,000**	**250.00**

* Board of Directors in its meeting held on June 10, 2024, has allotted 2,40,000 equity shares of face value of ₹10 each at a premium of ₹30 per share, aggregating to ₹96.00 lakhs (face value ₹24.00 lakhs and securities premium ₹72.00 lakhs), on a rights basis to the existing shareholders for cash consideration and Board of Directors in its meeting held on August 20, 2024, has allotted 1,00,000 equity shares of face value of ₹10 each at a price of ₹120 per share (including a premium of ₹110 per share), aggregating to ₹120.00 lakhs (face value ₹10.00 lakhs and securities premium ₹110.00 lakhs), for cash consideration on a preferential allotment basis.

** As per the recommendation of the Board of Directors in their meeting held on June 24, 2024, and approval of the shareholders dated June 29, 2024, the Company has issued 20,00,000 bonus equity shares of face value of ₹10/- each in the ratio of 5:1 (i.e., 5 bonus shares for every 1 equity share held), which were allotted to the shareholders on July 1, 2024.

(b) Terms/rights attached to equity shares:

The Company has only one class of equity shares having face value of ₹ 10 per share. Each holder of equity shares is entitled to one vote per share. In the event of liquidation of the Company, the holders of equity shares will be entitled to receive remaining assets of the Company, after distribution of all preferential amounts. The distribution will be in proportion to the number of equity shares held by the shareholders.

(c) Details of Shareholders holding more than 5% shares in the company

Name of Shareholders	Equity Shares As at March 31, 2026		Equity Shares As at March 31, 2025	
	Holding	% Holding	Holding	% Holding
Hitesh Kumar Singla	13,78,500	40.19%	13,78,500	55.14%
Nikhil Singla	3,42,000	9.97%	3,42,000	13.68%
Nitin Dixit	3,42,000	9.97%	3,42,000	13.68%
Anil Kumar Sharma	3,37,500	9.84%	3,37,500	13.50%
Total	**24,00,000**	**69.97%**	**24,00,000**	**96.00%**

(d) Shares held by promoters at the end of the year

Promoter Name	As at March 31, 2026			As at March 31, 2025		
	No of Shares	% of Total Shares	% Change during the year	No of Shares	% of Total Shares	% Change during the year
Hitesh Kumar Singla	13,78,500	40.19%	-14.95%	13,78,500	55.14%	-2.30%
Nikhil Singla	3,42,000	9.97%	-3.71%	3,42,000	13.68%	-0.57%
Nitin Dixit	3,42,000	9.97%	-3.71%	3,42,000	13.68%	-0.57%
Anil Kumar Sharma	3,37,500	9.84%	-3.66%	3,37,500	13.50%	-0.56%
Total	**24,00,000**	**69.97%**	**-26.03%**	**24,00,000**	**96.00%**	**-4.00%**

HELLOJI HOLIDAYS LIMITED
(FORMERLY HELLOJI HOLIDAYS PRIVATE LIMITED)
(CIN: L63040DL2012PLC452865)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. In Lakhs)

3 Reserves & Surplus

Particulars	As at March 31, 2026	As at March 31, 2025
Surplus in Statement of Profit & Loss :		
Opening Balance	264.64	199.84
Add:- Profit/ (Loss) for the year	125.28	192.80
less:- Bonus Issued	-	(128.00)
Closing Balance	**389.92**	**264.64**
Security premium		
Opening Balance	110.00	-
Add: Right Issue during the year	-	72.00
Less : Bonus issued	-	(72.00)
Add : Preferential allotment	-	110.00
Add: Premium arising on issue of equity share through IPO (Note-27)	1,004.40	
Less: Share Issue Expenses on IPO (Note-27)	(148.39)	
Closing Balance	**966.01**	**110.00**
Total	**1,355.94**	**374.64**

4 Long Term Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Gratuity Payable	3.18	6.16
Total	**3.18**	**6.16**

5 Short Term Borrowings

Particulars	As at March 31, 2026	As at March 31, 2025
Unsecured Loans , Interest Free		
- From Directors	-	3.72
Total	**-**	**3.72**

6 Trade Payables

Particulars	As at March 31, 2026	As at March 31, 2025
Total outstanding dues of micro enterprises and small enterprises	6.12	3.15
Total outstanding dues of creditors other than micro enterprises and small enterprises	67.60	90.98
Total	**73.72**	**94.13**

Trade Payable ageing schedule as at March 31, 2026

Particulars	Unbilled Payables	Outstanding for following periods from date of transaction				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	3.15	2.97	-	-	-	**6.12**
(ii) Others		67.60	-	-	-	**67.60**
(iii) Disputed dues - MSME	-	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	-	**-**
Total	**3.15**	**70.57**	**-**	**-**	**-**	**73.72**

Trade Payable ageing schedule as at March 31, 2025

Particulars	Unbilled Payables	Outstanding for following periods from date of transaction				Total
		Less than 1 year	1-2 years	2-3 years	More than 3 years	
(i) MSME	-	3.15	-	-	-	**3.15**
(ii) Others	3.16	87.82	-	-	-	**90.98**
(iii) Disputed dues - MSME	-	-	-	-	-	**-**
(iv) Disputed dues - Others	-	-	-	-	-	**-**
Total	**3.16**	**90.97**	**-**	**-**	**-**	**94.13**

7 Other Current Liabilities

Particulars	As at March 31, 2026	As at March 31, 2025
Statutory Dues Payable	7.67	17.40
Salary Payable	8.93	5.78
Expenses Payable	2.14	0.25
Advances from Customers	9.69	7.60
Total	**28.43**	**31.03**

8 Short-Term Provisions

Particulars	As at March 31, 2026	As at March 31, 2025
Gratuity Payable	0.05	-
Provision for Tax	19.07	63.81
Total	**19.12**	**63.81**

9 Property, Plant and Equipment

(Rs. in lakhs)

Particulars	Gross Assets				Depreciation				Net Assets	
	As at April 01, 2025	Addition During the Year	Deductions/ Adjustments	As at March 31, 2026	Up to April 01, 2025	For the Year	Deductions/ Adjustments for the Year	Up to March 31, 2026	As at March 31, 2026	As at March 31, 2025
Office Equipments	17.29	1.71	-	19.00	15.65	0.71	-	16.35	2.65	1.64
Computers & Laptops	13.19	2.27	-	15.46	11.59	1.45	-	13.04	2.42	1.60
Motor Vehicles	21.37	-	-	21.37	20.03	0.10	-	20.13	1.24	1.34
Furniture & Fixures	5.20	0.13	-	5.33	2.91	0.59	-	3.50	1.83	2.29
Total	**57.05**	**4.11**	**-**	**61.16**	**50.18**	**2.85**	**-**	**53.03**	**8.14**	**6.87**
Previous Year	**54.10**	**2.96**	**-**	**57.06**	**46.28**	**3.90**	**-**	**50.18**	**6.88**	**7.81**

10 Intangible Assets

(Rs. in lakhs)

Particulars	Gross Assets				Amortization				Net Assets	
	As at April 01, 2025	Addition During the Year	Deductions/ Adjustments	As at March 31, 2026	Up to April 01, 2025	For the Year	Deductions/ Adjustments for the Year	Up to March 31, 2026	As at March 31, 2026	As at March 31, 2025
Software	0.60	-	-	0.60	0.21	0.28	-	0.48	0.12	0.39
Total	**0.60**	**-**	**-**	**0.60**	**0.21**	**0.28**	**-**	**0.48**	**0.12**	**0.39**
Previous Year	**-**	**0.60**	**-**	**0.60**	**-**	**0.21**	**-**	**0.21**	**0.39**	**-**

11 Deferred Tax Assets (Net)

Particulars	As at March 31, 2026	As at March 31, 2025
Deferred Tax Assets		
Related to Property, Plant and Equipment	3.09	3.51
Gratutity	0.81	1.55
Total	**3.90**	**5.06**

The movement in deferred tax asset / (liabilities) during the Year ended March 31, 2026

Particulars	As at March 31, 2025	Recognised in profit and Loss	As at March 31, 2026
Property, plant and equipment and intangible assets	3.51	(0.43)	3.09
Provision for Gratuity	1.55	(0.74)	0.81
Total	**5.06**	**(1.17)**	**3.90**

The movement in deferred tax asset / (liabilities) during the Year ended March 31, 2025

Particulars	As at March 31, 2024	Recognised in profit and Loss	As at March 31, 2025
Property, plant and equipment and intangible assets	3.80	(0.29)	3.51
Provision for Gratuity	-	1.55	1.55
Total	**3.80**	**1.26**	**5.06**

12 Trade Receivables

Particulars	As at March 31, 2026	As at March 31, 2025
(Unsecured, considered good unless otherwise stated)		
Trade Receivables - Billed		
-Considered good	547.47	303.03
-Considered doubtful	-	-
	547.47	303.03
Less: Allowance for bad and doubtful debts	-	-
Total	**547.47**	**303.03**

12.1 No trade or other receivables are due from directors or other officers of the Company either severally or jointly with any other person.

12.2 No trade receivables are due from firms or private companies respectively in which any director is a partner, a director or a member.

12.3 Additional Information

Trade receivables ageing schedule as at March 31, 2026

Particular	Unbilled	Outstanding for following periods from Bill Date					Total
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
(i) Considered good		437.74	70.47	38.05	1.22	-	**547.47**
(ii) Considered doubtful	-		-	-			**-**
Disputed Trade Receivables							
(i) Considered good	-	-	-	-	-	-	-
(ii) Considered doubtful	-	-	-	-	-	-	-
Total	**-**	**437.74**	**70.47**	**38.05**	**1.22**	**-**	**547.47**
Less : Allowance for Bad and Doubtful Debts	-	-	-	-			**-**
	-	**437.74**	**70.47**	**38.05**	**1.22**	**-**	**547.47**

Trade receivables ageing schedule as at March 31, 2025

Particular	Unbilled	Outstanding for following periods from Bill Date					Total
		Less than 6 months	6 months - 1 year	1-2 years	2-3 years	More than 3 years	
Undisputed Trade Receivables							
(i) Considered good		282.95	12.79	5.20	2.09		**303.03**
(ii) Considered doubtful	-		-	-			**-**
Disputed Trade Receivables							
(i) Considered good		-	-	-	-	-	-
(ii) Considered doubtful	-	-	-	-	-	-	-
Total	**-**	**282.95**	**12.79**	**5.20**	**2.09**	**-**	**303.03**
Less : Allowance for Bad and Doubtful Debts	-	-	-	-			**-**
	-	**282.95**	**12.79**	**5.20**	**2.09**	**-**	**303.03**

13 Cash and Bank Balances

Particulars	As at March 31, 2026	As at March 31, 2025
Cash & Cash Equivalents		
Cash in Hand	49.99	99.74
Balance with Banks		
- In Current Accounts	873.44	224.51
Cheque In Hand	-	39.20
In Fixed Deposit (maturity up to 3 Months)	300.00	-
Other Bank Balances		
In Fixed Deposit (More than 3 months upto 12 months maturity)*	0.07	120.00
Total	**1,223.50**	**483.45**

14 Other Current Assets

Particulars	As at March 31, 2026	As at March 31, 2025
Advances Recoverable in cash or in Kind	-	1.90
Accured Interest - On Fixed Deposit with Banks	0.63	3.81
Prepaid Expenses	0.36	0.59
Balance with Govt. Authority	0.44	-
Advance to Vendors *	35.77	18.18
Security Deposit	3.06	0.20
Total	**40.26**	**24.68**

*There are no advances to directors or other officers of the Company or any of them either severally or jointly with any other persons or advances to firms or private companies respectively in which any director is a partner or a director or a member, except disclosed in Note 37 "Related party Transactions".

*It includes Nil (P.Y:- Rs. 0.43 lakhs) advance related to SME-IPO of the Company.

HELLOJI HOLIDAYS LIMITED
(FORMERLY HELLOJI HOLIDAYS PRIVATE LIMITED)
(CIN: L63040DL2012PLC452865)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

(Rs. in lakhs)

15 Revenue from Operations

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Service Revenue	2,755.70	2,805.03
Other Operating Revenue	10.36	7.33
Total	**2,766.06**	**2,812.36**

16 Other Income

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest Income from Fixed Deposit	19.22	4.26
Interest Income from Loans & Advances	-	0.74
Discount and Incentive received	0.62	0.59
Total	**19.84**	**5.59**

17 Service & Procurement Cost

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Procurement & Services Expenses (Mainly includes Flight Tickets, Hotels, Taxi & Tour Packages)	2,456.01	2,396.21
Total	**2,456.01**	**2,396.21**

18 Employee benefits expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salary Expenses		
- *To Directors*	63.00	50.00
- *To Others*	49.47	48.98
Contribution to Provident Fund & Other Funds	1.33	0.46
Staff Welfare Expenses	0.85	0.11
Total	**114.65**	**99.55**

19 Depreciation and Amortization Expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Depreciation of Property, Plant and Equipment (refer note no. 9)	2.85	3.90
Amortization of Intangible Assets (refer note no. 10)	0.28	0.21
Total	**3.13**	**4.11**

20 Finance Costs

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Interest:		
-to income tax	3.94	4.75
Bank Charges	0.57	0.17
Total	**4.51**	**4.92**

21 Other Expenses

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Payments to the Auditor		
Audit Fees	3.50	3.50
Tax Audit Fee	1.50	-
Interest on TDS & GST	0.08	0.23
Rent	9.66	4.80
Business Promotion Expenses	3.85	2.71
Professional Fees	3.35	1.65
Electricity Expenses	1.80	1.82
Rates and Taxes	0.65	0.22
Director Sitting Fees	0.80	-
Travelling & Conveyance	5.79	4.17
Telephone & Mobile Expenses	1.76	1.33
Repair & Maintenance	0.22	0.36
Rebates & Discounts	2.66	5.83
Vehicle Running and Maintenance Expenses	1.91	2.10
Printing & Stationery	0.98	0.16
Office Expenses	2.38	1.77
Bad Debts	4.59	1.59
Misc. Expenses	1.41	1.11
Total	**46.89**	**33.35**

22 Earning per Share (EPS) - In accordance with the Accounting Standard (AS-20)

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Basic Earnings Per Share		
Profit /(Loss) After Tax	125.28	192.80
Profit Attributable to Ordinary Shareholders	125.28	192.80
Weighted Average Number of Ordinary Shares *	27,87,918	24,37,534
(used as denominator for calculating basic EPS)		
Nominal Value of Ordinary Equity Share	Rs. 10/-	Rs. 10/-
Earnings Per Share - Basic (in Rs.)	**4.49**	**7.91**
Diluted Earnings Per Share		
Profit /(Loss) After Tax	125.28	192.80
Profit Attributable to Ordinary Shareholders	125.28	192.80
Potential equity shares		-
Weighted Average Number of Ordinary Shares *	27,87,918	24,37,534
(used as denominator for calculating diluted EPS)		
Nominal Value of Ordinary Equity Share	Rs. 10/-	Rs. 10/-
Earnings per share - Diluted (Calculated)	4.49	7.91
Earnings Per Share - Diluted (in Rs.)	**4.49**	**7.91**

* Bonus shares and bonus element in Right Issue was considered from beginning of previous year as required under AS - 20,"Earning per share"

HELLOJI HOLIDAYS LIMITED
(FORMERLY HELLOJI HOLIDAYS PRIVATE LIMITED)
(CIN: L63040DL2012PLC452865)

Notes to Financial Statements for the Year Ended March 31, 2026

(Rs. in lakhs)

23 The disclosures required under Accounting

a) Defined Contribution Plan

Contribution to Defined Contribution Plan, maintained under the Employees Provident Fund Scheme by the Central Government, is recognised as an expense and shown under the head "Employee Benefits Expense" (Note - "18") in the Statement of Profit and

Particulars	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Employer's Contribution to Provident Fund and Other Funds	1.33	0.46

b) Defined Benefit Plan

The present value of obligation is determined based on actuarial valuation using the Projected Unit Credit Method, which recognizes each period of service as giving rise to additional unit of employee benefit entitlement and measures each unit separately to build up the final obligation.

Particulars	Gratuity	
	For the year ended 31st March, 2026	For the year ended 31st March, 2025
Mortality	100% of IALM (2012-14)	100% of IALM (2012-14)
Discount rate	7.90%	7.04%
Rate of increase in compensation levels		
Table showing changes in present value of obligations :		
Present value of the obligation as at the	**6.16**	**4.58**
Interest Cost	0.43	0.33
Current Service Cost	1.36	2.17
Past Service Cost including curtailment Gains/Losses	(1.87)	-
Benefits paid	-	-
Actuarial (gain)/ loss on obligations	(2.85)	(0.92)
Present value of obligation as at the end of the year	3.23	6.16
Table showing changes in the fair value of plan assets :		
Fair value of plan assets at the beginning of the year	-	-
Actual return on plan assets	-	-
Employer's Contributions	-	-
Fund management charges (FMC)	-	-
Payment recd against last year provision	-	-
Benefit paid	-	-
Actuarial (gain) / loss on plan assets	-	-
Fair value of plan assets at the end of the year	-	-
Table showing actuarial gain /loss - plan assets :		
Expected Interest Income	-	-
Actual Income on Plan Asset	-	-
Fund management Charges	-	-
Actuarial gain /(loss) for the year on Asset	-	-
The amounts to be recognized in Balance Sheet :		
Present value of obligation at the end of the year	3.23	6.16
Fair value of plan assets at the end of the year	-	-
Net liability/(asset) recognized in Balance Sheet	3.23	-
Unfunded liability recognised in the balance sheet	-	-
Expenses recognised in Statement of Profit and Loss :		
Current service cost	1.36	2.17
Past Service Cost	(1.87)	-
Interest cost	0.43	0.33
Net actuarial (gain) / loss recognised in the year	(2.85)	(0.92)
Expenses recognized in the profit & loss	(2.93)	1.58

24 Commitments and Contingencies

(a) Contingent Liabilities not provided for in respect of :

Particulars	As at 31st March, 2026	As at 31st March, 2025
Claim against the Company not acknowledge as Debt Membership No:- A54679	-	-

i) The Company has reviewed all its pending litigations and proceedings, if any and has made adequate provisions, wherever required and disclosed the contingent liabilities, wherever applicable, in its financial statements. The Company does not except the outcome of these proceedings to have a material impact on its financial position.

ii) The Company periodically reviews all its long term contracts to assess for any material foreseeable losses. Based on such review wherever applicable, the Company has made adequate provisions for these long term contracts in the books of account as required under any applicable laws/accounting standard.

iii) As at March 31, 2026 the Company did not have any outstanding long term derivative contracts.

25 Disclosure required under Micro, Small and Medium Enterprises Development Act, 2006 (the Act) are given as fol

	Particulars	As at March 31, 2026	As at March 31, 2025
a.	Principal amount due	6.12	3.15
b.	Interest due on above	-	-
c.	Interest paid during the period beyond the appointed day	-	-
d.	Amount of interest due and payable for the	-	-
e.	Amount of interest accrued and remaining unpaid at the end of the peri	-	-
f.	Amount of further interest remaining due	-	-

Note: The above information and that is given in 'Note-6' Trade Payables regarding Micro and Small Enterprises has been determined on the basis of information available with the Company and has been relied upon by the auditors.

26 As required by AS - 18 "Related Party Disclosures"

a) Name and description of related parties:-

Name	Relationship
Hitesh Kumar Singla	KMP and having significant influence
Nikhil Kumar Singla (CFO)	KMP and having significant influence
Nitin Dixit	KMP and having significant influence
Anil Kumar Sharma	KMP and having significant influence
Shikha Daruka	Company Secretary and compliance officer (W.e.f August 27, 2025)
Preeti Jain	Independent Director (W.e.f. August 27, 2025)
Siddharath Gupta	Independent Director (W.e.f. August 27, 2025)
Deepika Gaur	Independent Director (W.e.f. August 27, 2025)
Mohit Jain	Independent Director (W.e.f. August 27, 2025 and ceased to March 31 2026)
Hukam Chand Sharma	Relatives of KMP
Santosh Rani	
Sheetal Singla	
Ashwani Sharma	
Sachin Dixit	
Mousam Agarwal	
Priya Sharma	

b) Nature of transactions: -The transactions entered into with the related parties during the year along with outstanding balances as at March 31, 2026 are as under:

Particulars	2025-26	2024-25
A) TRANACTIONS DURING THE YEAR		
Salary Paid		
Hitesh Kumar Singla	18.00	15.00
Nikhil Kumar Singla	15.00	12.00
Nitin Dixit	15.00	11.00
Anil Kumar Sharma	15.00	12.00
Shikha Daruka	4.24	-
Sale of Services		
Sheetal Singla	-	5.01
Ashwani Sharma	14.35	12.54
Sachin Dixit	0.54	0.18
Mousam Agarwal	0.48	-
Priya Sharma	0.85	-
Independent Director's Seetings Fees		
Preeti Jain	0.20	-
Siddharath Gupta	0.20	-
Deepika Gaur	0.20	-
Mohit Jain	0.20	-
Rent Expenses		
Santosh Rani	4.80	4.80
Hukam Chand Sharma	1.20	-
Unsecured Loan Received		
Nitin Dixit	-	5.18
Short Term Loans and Advances Given		
Nikhil Kumar Singla	-	5.20
Hitesh Kumar Singla	-	61.45
Nitin Dixit	-	4.00

Closing Balance		
Unsecured Loans Outstanding		
Anil Kumar Sharma	-	3.72
Salary Payable		
Hitesh Kumar Singla	1.37	-
Nitin Dixit	1.17	0.64
Anil Kumar Sharma	1.17	-
Nikhil Kumar Singla	1.17	1.30
Shikha Daruka	0.44	-
Trade Receivable		
Ashwani Sharma	4.33	7.50
Sachin Dixit	0.54	-
Mousam Agarwal	0.29	-
Priya Sharma	0.74	-
Independent Director's Seeting Fees Payable		
Preeti Jain	0.10	-
Siddharath Gupta	0.10	-
Deepika Gaur	0.10	-
Mohit Jain	0.10	-
Rent Payable		
Santosh Rani	0.40	-
Hukam Chand Sharma	0.10	-

27 **Initial Public Offering (IPO)**

The Company completed its Initial Public Offering (IPO) on the BSE SME Platform, comprising a fresh issue of 9,30,000 equity shares (Face Value Rs. 10 each) at a premium of Rs. 108 per share, aggregating to Rs. 1,097.40 Lakhs. The shares were officially listed and admitted to trading on December 09, 2025. Total IPO-related expenses amounted to Rs. 148.39 Lakhs. In accordance with the applicable accounting standards, these expenses have been adjusted against the securities premium account and utilisation thereof are as under:-

The offer Consist of:	No. of Shares	Face Value	Issue Price	Premium	Amount
Fresh Issue	9,30,000	Rs. 10/-	Rs. 118/-	Rs. 108/-	1,097.40

(Rs in Lakhs)

S No.	Item Head	Amount as proposed in the offer documents (A)	Fund utilised from General Corporate Purposes to Offer-related expenses towards (B)	Revised amount as per Offer Document after Transfer (C)=(A)+(B)	Amount Utilized till March 31, 2026	Unutilized amount as at March 31, 2026
1	Working Capital	504.00	-	504.00	-	504.00
2	Capital expenditure towards purchase of software	290.00	-	290.00	-	290.00
3	General Corporate purposes	161.42	(6.41)	155.01	-	155.01
4	Issue related expenses	141.98	6.41	148.39	148.39	-
	Total	**1097.40**	**-**	**1,097.40**	**148.39**	**949.01**

28 **Segment Reporting**

The Company is exclusively engaged in the business of providing Tour and Travel related services (including ticketing, tour packages, and hotel bookings). These activities constitute a single business segment as per the criteria defined in Accounting Standard 17.

29 **Directors Remuneration :**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Salary	63.00	50.00
Perquisites	-	-
Contribution to Provident Fund	-	-
Total	**63.00**	**50.00**

30 Lease payments under cancelable operating leases have been recognised as an expense in the Profit & Loss Account. Minimum obligation on lease amount payable as per rental stated in respective agreement are as follows.

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Payable Not later than one year	10.68	4.80
Payable later than one year and not later than 5 years	10.80	-
Payable later than 5 years		-
Total	**21.48**	**4.80**

31 **Unhedged Foreign Currency Exposure :- Nil (PY :- Nil)**

32 **Earning/Expenditure in foreign currency**

Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
Earning in Foreign Exchange :	10.31	21.39
Expenditure in Foreign Currency	109.81	126.48

33 The ongoing geopolitical tensions/conflict in the Middle East region have resulted in uncertainities in the global travel and tourism sector, including volatility in airfares, possible disruption of flight operations, increase in fuel costs and moderation in customer demand for certain international travel destinations.

The Company has assessed the impact of these developments on its business operations, liquidity position, recoverability of assets and carrying value of receivables and does not presently expect any material adverse impact on the financial statements as at the reporting date. The Company continues to

34 Analytical Ratios (as required by Schedule III of the Companies Act, 2013)

S. No.	Ratio	Numerator	Denominator	As at March 31, 2026	As at March 31, 2025	% Variance	Reason for variance (if above 25%)
				Ratio	Ratio		
1	Current ratio (in times)	Total current assets	Total current liabilities	14.94	4.21	254.78%	Due to increase in current assets consequent to pending utilization of IPO proceeds during the year
2	Debt-Equity ratio (in times)	Debt consists of borrowings and lease liabilities	Total equity	-	0.01	-100.00%	Due to repayment of loan
3	Debt service coverage ratio (in times)	Earning for Debt Service = Net Profit after taxes + Non-cash operating expenses + Interest + Other non-cash adjustment	Debt service = Interest and lease payments + Principal repayment	-	-	NA	
4	Return on equity ratio (in %)	Net Profit After Tax	Average Shareholder's equity	0.11	0.46	-76.50%	Due to incerease in shareholder's equity during the current year.
5	Inventory turnover ratio (in times)	Revenue from operations	Average Inventory	NA	NA	NA	
6	Trade receivables turnover ratio (in times)	Revenue from operations	Average trade receivables	6.50	8.34	-22.02%	-
7	Trade payables turnover ratio (in times)	Cost of Goods Sold	Average trade payables	29.27	23.31	25.55%	Due to faster settlement cycle and reduction in average trade payable balances
8	Net capital turnover ratio (in times)	Revenue from operations	Working capital (i.e. Total current assets less Total current liabilities)	1.64	4.55	-64.01%	Due to increase in net working capital
9	Net profit ratio (in %)	Profit/(Loss) after Tax for the year	Revenue from operations	0.05	0.07	-33.93%	Due to higher cost absorption during the year
10	Return on capital employed (in %)	Profit before tax and finance cost	Capital employed = Net worth + Deferred tax liabilities	0.10	0.46	-78.79%	Due to incerease in capital employed during the current year.

35 Other Statutory Information

i) The Company do not have any immovable property.

ii) The Company has not revalued its property, plant and equipment or intangible assets or both during the current or previous year.

iii) The Company does not have any investment in properties.

iv) The Company does not have any Benami property, where any proceeding has been initiated or pending against the Company for holding any Benami

v) The Company has not advanced any loans or advances in the nature of loans to specified persons viz. promoters, directors, KMPs, related parties; which are repayable on demand or where the agreement does not specify any terms or period of repayment.

vi) The Company has utilised funds raised from borrowings from banks for the specific purposes for which they were taken.

vii) The Company has not been sanctioned working capital limits in excess of five crore rupees, in aggregate, from banks or financial institutions on the basis of security of current assets.

viii) The Company has not been declared as a wilful defaulter by any lender who has powers to declare a company as a wilful defaulter at any time during the financial year or after the end of reporting period but before the date when financial statements are approved.

ix) The Company does not have any transactions with struck-off companies.

x) The Company does not have any transaction which is not recorded in the books of accounts but has been surrendered or disclosed as income during the year in the tax assessments under the Income Tax Act, 1961 (such as, search or survey or any other relevant provisions of the Income Tax Act, 1961).

xi) The Company has not traded or invested in Crypto currency or Virtual Currency during the financial year.

xii) The Company has complied with the number of layers prescribed under clause (87) of section 2 of the Companies Act, 2013 read with Companies (Restriction on number of Layers) Rules, 2017.

xiii) The Company does not have any charges or satisfaction which is yet to be registered with the Registrar of Companies (ROC) beyond the statutory

xiv) The Company has not received any fund from any person(s) or entity(ies), including foreign entities (Funding Party) with the understanding (whether recorded in writing or otherwise) that the Company shall:
(a) 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
(b) provide any guarantee, security or the like on behalf of the Ultimate Beneficiaries.

xv) The Company has not advanced or loaned or invested funds to any other person(s) or entity(ies), including foreign entities (Intermediaries) with the understanding that the Intermediary shall:
(a) 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
(b) provide any guarantee, security or the like to or on behalf of the Ultimate Beneficiaries.

36 Previous year's figures have been regrouped and reclassified wherever necessary to confirm current year classification/presentation. Figures representing 0.00 Lakhs are below Rs. 500

For Khandelwal Jain & Co.
Chartered Accountants
Firm Registration No. 105049W

Sd/-
Rohit Kumar Poddar
Partner
Membership No. 472510

Place: New Delhi
Date: May 28,2026

For and on behalf of the Board of Directors

Sd/-
Hitesh Kumar Singla
(Managing Director)
DIN-03287159

Sd/-
Nikhil Singla
(Director & Chief Financial Officer)
DIN-05346302

Sd/-
Shikha Daruka
(Company Secretary)
Membership No:- A54679

HELLOJI HOLIDAYS LIMITED

(CIN: L63040DL2012PLC452865)

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 2026

NOTE No. 1: SIGNIFICANT ACCOUNTING POLICIES

A. Background of the Company

HELLOJI HOLIDAYS LIMITED ("the Company") is a company incorporated under the provisions of the Companies Act, 1956, in India. The Corporate Identification Number (CIN) of the Company is L63040DL2012PLC452865. It was incorporated on 24th January 2012. The Company is primarily engaged in the travel and tourism sector. Its scope of operations includes functioning as package tour operators, daily passenger service providers, travel and tour operators, travel agents, ship booking agents, railway and airline ticket booking agent and carrier service agents. The Company has registered office at WA-89, 3rd Floor, Shakarpur, East Delhi, Delhi India – 110092.

The Company completed its Initial Public Offering (IPO) on the BSE SME Platform, comprising a fresh issue of 9,30,000 equity shares (Face Value Rs. 10 each) at a premium of Rs. 108 per share, aggregating to Rs. 1,097.40 Lakhs. The shares were officially listed and admitted to trading on December 09, 2025.

These Financial Statements are approved for issue by the Board of Directors on May 28, 2026. The revision to these Financial Statements is permitted by the Board of Directors after obtaining necessary approvals or at the instance of regulatory authorities as per provisions of the Act.

B. Basis of Accounting

i. The financial statements are prepared in accordance with generally accepted accounting principles ('GAAP') under the historical cost convention on an accrual basis, GAAP comprises mandatory Accounting Standards referred to in section 133 of the Companies Act 2013 read with relevant Rules of the Companies Act, to the extent applicable. The management evaluates all recently issued or revised accounting standards on the ongoing basis.

ii. The Company follows accrual system of accounting in the preparation of accounts except where otherwise stated.

iii. The preparation of the Financial Statements in conformity with GAAP requires that the management of the Company makes estimates and assumptions that affect the reported accounts of income and expenses of the period, reported values of assets and liabilities and disclosures relating to contingent assets and liabilities as of date of the financial statements. Examples of such estimates include provision for doubtful debts, provision for doubtful loans and advances, estimated useful life and residual value of tangible / intangible assets. Actual results may differ from these estimates. All the amounts included in the financial statements have been rounded off to the nearest Lakhs upto two decimals, as required by General Instructions for preparation of Financial Statements in Division I of Schedule III to the Companies Act, 2013, except per share data and unless stated otherwise.

C. Revenue Recognition

The Company provides travel related services to travellers in India and abroad. Revenue is recognized to the extent that it is highly probable that a significant reversal in the amount of revenue recognized will not occur and the revenue can be reliably measured, and collection is certain.

Revenue is measured at transaction price taking into account contractually agreed terms and excluding taxes or duties collected on behalf of the government.

The revenue from tour package, air ticketing, transport services are recognized on a gross basis and revenue from other travel related services provided as an agent are recognized on net basis.

Trade Receivables are recognized when the entity has unconditional right to receive consideration upon the satisfaction of performance obligation.

Interest Income is recognized on time proportion basis taking into account the amount outstanding and the rate applicable.

Insurance claims are accounted for as and when admitted by the concerned authority.

Dividend income is recognised when the right to receive payment is established.

Other income recognized on transaction when measured reliably.

D. Property, Plant and Equipment and Intangible Assets

Property, Plant and Equipment are stated at actual cost less accumulated depreciation and impairment loss, if any. Actual cost is inclusive of freight, installation cost, duties, taxes and other incidental expenses for bringing the asset to its working conditions for its intended use (net of tax credit, if any) and any cost directly attributable to bring the asset into the location and condition necessary for it to be capable of operating in the manner intended by the Management.

The residual values are not more than 5% of the original cost of the assets.

Intangible assets are recognised when it is probable that the future economic benefits that are attributable to the asset will flow to the enterprise and the cost of the asset can be measured reliably. Intangible assets are stated at original cost net of tax/duty credits availed, if any, less accumulated amortisation and cumulative impairment. Administrative and other general overhead expenses that are specifically attributable to acquisition of intangible assets are allocated and capitalised as a part of the cost of the intangible assets.

E. Depreciation and Amortization

i. Depreciation is provided on Written down value method as prescribed in Schedule II to the Companies act 2013.

ii. Expenditure incurred on fixed furnishings and electric installations at the premises taken on lease are amortized over the period of lease.

iii. Depreciation due to increase or decrease in the liability on account of exchange fluctuation or on account of rollover charges on forward exchange contract is provided prospectively over the residual life of the assets.

iv. The property, plant and equipment or group of assets (cash generating unit) are reviewed for impairment at each Balance Sheet date. In case of such any indication, the recoverable amount of these assets or group of assets is determined and if such recoverable amount of the assets or cash generating unit to which the assets belong is less than its carrying amount, the impairment loss is recognized by writing down such assets to their recoverable amount.

v. Intangible assets are amortised on written down basis over a period of 5 years which equates its economic useful life.

F. Income-Tax

Tax expense for the year, comprising both current tax and deferred tax, is included in determining the net profit/(loss) for the year. Current tax is measured at the amount expected to be paid to/recovered from the tax authorities, in accordance with the Indian Income Tax Act, Deferred income taxes reflect the impact of current year timing differences between taxable income and accounting income for the year and reversal of timing differences of earlier years.

Deferred tax is measured based on the tax rates and the tax laws enacted or substantively enacted at the balance sheet date. Deferred tax assets are recognized only to the extent that there is reasonable certainty that sufficient future taxable income will be available against which such deferred tax assets can be realized. If the company has carry forward of unabsorbed depreciation and tax losses, deferred tax assets are recognized only if there is virtual certainty supported by convincing evidence that such deferred tax assets can be realized against future taxable profits. Unrecognized deferred tax assets of earlier years are re-assessed and recognized to the extent that it has become reasonably certain or virtually certain, as the case may be, that future taxable income will be available against which such deferred tax assets can be realized.

G. Foreign Currency Transactions

i. Transactions denominated in foreign currency are normally recorded at the exchange rate prevailing at the time of the transactions.

ii. Monetary items denominated in foreign currency at the year end are translated at the year end rate.

iii. Any income or expense on account of exchange difference between the date of transaction and on settlement or on translation is recognised in the profit and loss account as income or expense.

H. Borrowing Costs

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying asset are capitalized as part of cost of such asset. Other borrowing costs are recognized as an expense in the period in which they are incurred.

I. CENVAT/Input Tax Credit

The Input Tax Credit available on eligible inputs supplies & capital goods are adjusted against GST payable on output supply. The unadjusted Input Tax Credit is shown under the head " Short Term Loans and advances".

J. Employees Benefit

Short Term Employee Benefits

Short term employee benefits are recognized in the year during which the service has been rendered.

Long Term Employee Benefits

a) Defined Contribution Plan

Provident Fund

All the employees of the Company are entitled to receive benefits under the Provident Fund, which is defined contribution plan. Both the employee and employer make monthly contributions to the plan at a predetermined rate (presently 12%) of the employee's basic salary. These contributions are made to the fund administered and managed by the Government of India.

The Company's contributions to these schemes are expensed in the Statement of Profit & Loss. The Company has no further obligations under these plans beyond its monthly contributions.

b) Defined Benefit Plan

Gratuity

The Company provides for gratuity obligations through a defined benefit retirement plan (the 'Gratuity plan') covering all employees. The Gratuity Plan provides a lump sum payment to vested employees at retirement or termination of employment based on the respective employee salary and years of employment with the Company. The Company provides for the Gratuity Plan based on actuarial valuation in accordance with Accounting Standard 15 (revised),''Employee benefits'' the present value of obligation under gratuity is determined based on actuarial valuation at year end using Project Unit Credit Method, which recognizes each year of service as giving rise to additional unit of employees benefit entitlement and measures each unit separately to build the final obligations.

K. Leases

i. Finance Lease or similar arrangements, which effectively transfer to the Company substantially all the risks and benefits incidental to ownership of the leased item, are capitalized and disclosed as leased assets. Finance charges are charged directly against income.

ii. Leases where the lessor effectively retains substantially all the risks and benefits of ownership of the leased items are classified as operating leases. Operating lease payments are recognized as an expense in the statement of profit and loss or on a basis, which reflect the time pattern of such payment appropriately.

L. Investments

Investments that are readily realizable and intended to be held for not more than a year are classified as current investments. All other investments are classified as Non-Current investments. Non- Current investments are stated at cost. Provision for diminution is made only if, in the opinion of the management such a decline is other than temporary. Current investment are carried at lower of cost and fair value and determined on an individual investment basis.

M. Segment Reporting

Segments are identified in line with the Accounting Standard on Segment Reporting (AS-17) taking into account the organization structure as well as the differential risk and returns of the segments. The unallocable items include income and expenses items which are not directly identifiable to any segment and therefore not allocated to any business segments.

N. Cash & Cash Equivalents

Cash comprises Cash on hand and demand deposits with banks. Cash equivalents are short term balances (with an original maturity of three months or less from the date of acquisition), highly liquid investments that are readily convertible into known amounts of cash and which are subject to insignificant risk of changes in value.

O. Earnings per Share

Basic earnings per share are calculated by dividing the net earnings for the year attributable to equity shareholders by the weighted average number of equity shares outstanding during the year.

For calculating diluted earning per share, the number of shares comprise the weighted average shares considered for deriving basic earning per share, and also the weighted average number of shares, if any which would have been used in the conversion of all dilutive potential equity shares. The number of shares and potentially dilutive equity shares are adjusted for the bonus shares and the sub-division of shares, if any.

P. Event after reporting date

Where events occurring after the reporting date provide evidence of conditions which existed at the end of the reporting period, the impact of such events is adjusted within the Financial Statements. Otherwise, events after the reporting date of material size or nature are only disclosed.

Q . Provision, Contingent Liabilities & Contingent Assets

Provisions involving substantial degree of estimation in measurement are recognized when there is a present obligation as a result of past events and it is provable that there will be an outflow of resources. Contingent liabilities are not recognized but are disclosed in the notes. Contingent assets are neither recognized nor disclosed in the Financial Statements.

R. Other Accounting Policies

These are consistent with the generally accepted accounting principles.

ATTENDANCE SLIP

Regd. Folio/DP ID & Client ID*: No. of Shares held:

Name and Address of the Shareholder:

I hereby record my presence at the Annual General Meeting of the Company to be held on 30th September, 2025 at 11.00 a.m. at WA-89 THIRD FLOOR SHAKARPUR, DELHI, INDIA, 110092.

Signature of the Shareholder/Proxy Present

…………………………………………………………………

* Applicable for investors holding shares in electronic form.

Note: Shareholders/Proxy holder who wish to attend the Meeting must bring the Attendance Slip to the Meeting and handover at the entrance of the Meeting Hall duly signed.

…….

ELECTRONIC VOTING PARTICULARS*

EVENT	Voting Event Number) Password / PIN	User ID

* Applicable only in case a Member receives physical copy of the Notice of AGM.

Form No. MGT-11
Proxy form

[Pursuant to section 105(6) of the Companies Act, 2013 and rule 19(3) of the Companies (Management and Administration) Rules, 2014*]*

CIN:
Name of the company:
Registered office:

Name of the member (s) :
Registered address :
E-mail Id:
Folio No/ Client Id :
DP ID :

I/We, being the member (s) of ………… shares of the above named company, hereby appoint

1. Name : ……………………
Address :
E-mail Id :
Signature :……………., or failing him

3. Name : ……………………
Address:
E-mail Id:
Signature:…………….
as my/our proxy to attend and vote (on a poll) for me/us and on my/our behalf at the …………..Annual general meeting/ Extraordinary general meeting of the company, to be held on the …… day of……. At………. a.m. / p.m. at………………(place) and at any adjournment thereof in respect of such resolutions as are indicated below :

Resolution No.
1…………………………………..
2…………………………………
3……………………………….

Signed this…… day of……… 20….

Signature of shareholder

Affix Revenue Stamp

Signature of Proxy holder(s)

Note: This form of proxy in order to be effective should be duly completed and deposited at the Registered Office of the Company, not less than 48 hours before the commencement of the Meeting.