NatureWings
An ISO 9001 :2015 Certified

Date-13/11/2026

To,
THE GENERAL MANAGER
BSE LISTING CENTRE
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai – 400 001

Dear Sir,

Sub- Outcome of the Board Meeting u/r Regulation 30 - Approval of unaudited Financial Results for the half year ended 30th September 2026 and Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirement) Regulation 2015-(Intimation of appointment of Internal Auditor) for F.Y. 2026-27

Ref: Scrip Code No. 544245

In continuation of our Intimation dated 04th November 2026 and pursuant to the provisions of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform that the Board of Directors of the Company, at its meeting held today i.e. Friday, 13th November 2026 has *inter alia:*

1. Approved the unaudited Financial Statements for the half year ended 30th September 2026 as recommended by the Audit Committee.
2. Appointment of Banka Goenka & Associates (Firm Registration No:334031E) as the Internal Auditor of the Company for the Financial Year 2026-27.

The above financial results will also be made available on the website of the Company viz. www.naturewings.com**.**

The details as required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023, is enclosed herewith as Annexure I, II and III respectively.

The meeting commenced at 2 pm and concluded at 5.00 pm.

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Kindly take the above intimation on your record.

Yours faithfully,

Thanking You,
For Naturewings Holidays Limited

SANDIP RAHA

Digitally signed by SANDIP RAHA
Date: 2026.11.13 17:10:15 +05'30'

Sandip Raha
Managing Director
Din No.-08309475
Encl: as above

NatureWings Holidays Ltd.
DGK-417, DLF Galleria, 4th Floor, New Town, Action Area-1, Kolkata-700156
Phone: +91- 98300 13505 / +91- 96746 16394 / +91- 98311 43505
Email: naturewings.hr@gmail.com / sandip.raha@naturewings.com
Web: www.naturewings.com

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ANNEXURE-B

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with circular No. SEBI/HO/CFD/CFDPoD1/P/CIR/2023/123 dated July 13, 2023

APPOINTMENT OF INTERNAL AUDITOR

S NO.	Particulars	Description
1.	Reason for Change Viz, Appointment	Appointment: to comply with the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2.	Date of Appointment/~~Cessation~~ (as applicable) & terms of appointment	01st November 2026 Appointed as Internal Auditor for carrying out Internal Audit of the Company for the Financial Year 2026-2027
3.	Brief profile (in case of appointment)	We are a firm of Chartered Accountants with more than 10 years of experience of our Partners established in2025 in Kolkata. We are a full services firm with 2 partners, 2 Associates and over 7 staff members providing comprehensive professional services in the areas of Accounting, Assurance and Consultancy as our core business lines for medium to large size firms. We also specialize in providing end to end solutions in the areas of Company Law Matters, Income Tax Matters and Indirect Tax Matters. We are a team of experienced professionals consisting of distinguished Chartered Accountants, Company Secretary, Cost Accountants & Advocates. We represent a combination of specialized skills, which are geared to offer sound financial advice and personalized proactive services. Our teams have regular interaction with industry leaders and other professionals enabling the firm to keep pace with contemporary developments and to provide state-of -the-art services to our esteemed clients.

4.	Disclosure of relationships between directors (in case of appointment of a director).	is not related to any of the Directors of the Company.

Independent Auditor's Limited Review Report on half yearly unaudited standalone financial results of the company pursuant to regulation 33 of the SEBI (LODR) Regulations, 2015, as amended

REVIEW REPORT TO,
TO THE BOARD OF DIRECTORS OF
NATUREWINGS HOLIDAYS LIMITED

1. We have reviewed the accompanying statements of unaudited financial results of NATUREWINGS HOLIDAYS LIMITED (formerly known as NATUREWINGS HOLIDAYS PRIVATE LIMITED) (the "Company") for the half year ended September 30, 2026, together with statement of assets and liabilities and statement of cash flow (herein after referred as "the Statement") attached herewith. The Statement is being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the Regulations).

2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 26, "Interim Financial Reporting" ("AS 26") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on these financial statements based on our review.

3. We draw attention to Note 7 regarding gross presentation of certain reimbursement/pass-through recoveries under Revenue from Operations, as such amounts are billed through a single invoice, with corresponding expenses recognized separately. This has no impact on the profit of the Company.

4. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

For Maheshwari & Co.
Chartered Accountants
Firm's Registration No.105834W



Vikas Asawa
Partner
Membership No. 172133
UDIN: 26172133QXKYNX6577

Place: Mumbai

Date: November 13, 2026

NATUREWINGS HOLIDAYS LIMITED
CIN: L63030WB2018PLC229417
Registered Office : DGK-417, DLF Galleria, 4th floor, New Town, Action Area-1, Kolkata-700156, West Bengal
Website : https://naturewings.com/ Email - id : cs@naturewings.com Telephone No : 9903539505

Statement of Unaudited Financial Results for the Half Year Ended September 30, 2026

(₹ in Lakhs, except equity Share data)

Particulars	Half yearly ended			Year ended
	September 30, 2026 (Un-Audited)	March 31, 2026 (Audited - Refer Note 3)	September 30, 2025 (Un-Audited)	March 31, 2026 (Audited)
Income				
Revenue from operation	2,211.87	1,252.91	1,773.69	3,026.60
Other income	24.91	32.00	10.70	42.70
Total income	**2,236.78**	**1,284.91**	**1,784.39**	**3,069.30**
Expenditure				
Cost of operation	1,749.71	986.07	1,332.43	2,318.50
Employee benefits expenses	139.65	143.15	134.94	278.09
Finance cost	0.02	0.05	0.10	0.15
Depreciation & amortisation	6.66	0.83	13.10	13.93
Other expenses	130.83	121.36	135.26	256.62
Total expenditure	**2,026.87**	**1,251.46**	**1,615.83**	**2,867.29**
Profit/(Loss) before tax	**209.91**	**33.45**	**168.56**	**202.01**
Tax expenses				
-Current tax	**52.40**	5.67	43.92	49.59
-Deferred tax	**(0.84)**	(2.54)	0.22	(2.32)
Total expenses	**51.56**	**3.13**	**44.14**	**47.27**
Profit/(Loss) for the period/year	**158.35**	**30.32**	**124.42**	**154.74**
Paid-up equity share capital (Face value of ₹.10/-)	**355.88**	**355.88**	**316.04**	**355.88**
Reserves & surplus				
Earning per share				
Basic (in ₹)	4.45	0.91	3.94	4.76
Diluted (in ₹)	4.45	0.91	3.94	4.76

MAHESHWARI & CO. Chartered Accountants FRN:105834W MUMBAI

NATUREWINGS HOLIDAYS LTD. Kolkata 700156

For and on behalf of the Board of Directors of
NATUREWINGS HOLIDAYS LIMITED

Sandip Raha

Sandip Raha
Managing Director
(DIN: 08309475)

Place: Kolkata
Date:Nov 13, 2026

NATUREWINGS HOLIDAYS LIMITED
CIN: L63030WB2018PLC229417
Registered Office : DGK-417, DLF Galleria, 4th floor, New Town, Action Area-1, Kolkata-700156, West Bengal
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Statement of Assets and Liabilities as at September 30, 2026

(₹ in Lakhs, unless otherwise stated)

Particulars	September 30, 2026 (Un-Audited)	As at March 31, 2026 (Audited)
EQUITY AND LIABILITIES		
Shareholders' funds		
Share capital	355.88	355.88
Reserves and surplus	994.18	922.65
Total equity	1,350.06	1,278.53
Non-current liabilities		
Long - term provisions	14.56	9.53
Total non current liabilities	14.56	9.53
Current liabilities		
Short term borrowings	-	0.95
Trade payables		
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of other than micro enterprises and small enterprises	28.10	28.11
Other current liabilities	455.85	460.64
Short term provisions	143.28	51.59
Total current liabilities	627.23	541.29
Total equity & liabilities	1,991.85	1,829.35
ASSETS		
Non-current assets		
Property, plant and equipment and intangible assets	147.34	151.96
Deferred tax asset	1.87	1.03
Other non current assets	934.40	311.50
Total non current assets	1,083.61	464.49
Current assets		
Trade receivables	26.34	23.43
Cash and cash equivalents	244.08	787.98
Other current assets	637.82	553.45
Total current assets	908.24	1,364.86
Total assets	1,991.85	1,829.35

MAHESHWARI & CO. Chartered Accountants FRN:105834W MUMBAI

NATUREWINGS HOLIDAYS LTD. Kolkata 700156

For and on behalf of the Board of Directors of
NATUREWINGS HOLIDAYS LIMITED

Sandip Raha

Sandip Raha
Managing Director
(DIN: 08309475)

Place: Kolkata
Date:Nov 13, 2026

NATUREWINGS HOLIDAYS LIMITED

CIN: L63030WB2018PLC229417

Registered Office : DGK-417, DLF Galleria, 4th floor, New Town, Action Area-1, Kolkata-700156, West Bengal

Website : https://naturewings.com/ Email - Id : cs@naturewings.com Telephone No : 9903539505

Cash Flow Statement for the Half Year ended September 30, 2026

(₹ in Lakhs, unless otherwise stated)

Particulars		Period ended September 30, 2026 (Un-Audited)	Period Ended September 30, 2025 (Un-Audited)
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		209.91	168.56
Adjustments for :			
Depreciation		6.66	13.10
Interest expenses		0.02	0.10
Gratuity expense		5.03	-
Interest Income		(24.91)	(10.00)
Operating profit before working capital changes		196.71	171.76
Changes in working capital			
(Increase) / decrease in trade receivables		(2.91)	(0.37)
(Increase) / decrease in other current assets (excluding advance tax)		(26.33)	21.06
Increase / (decrease) in provisions (excluding provision for tax)		1.25	2.20
Increase / (decrease) in trade payables		(0.01)	9.68
Increase / (decrease) in other current liabilities		(4.79)	(75.66)
Cash generated from / (used in) operations		163.92	128.67
Direct taxes paid (net)		(20.00)	(44.98)
Net cash generated from / (used in) operating activities	**(A)**	143.92	83.69
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property plant and equipment		(2.04)	(3.40)
Investment in fixed deposits		(622.90)	(357.15)
Interest received		24.91	10.00
Net cash generated from / (used in) investing activities	**(B)**	(600.03)	(350.55)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds/(repayment) of borrowings		(0.95)	(0.10)
Interest paid		(0.02)	(1.06)
Dividend Paid		(56.94)	-
Share issue expenses		(29.88)	-
Net cash generated from financing activities	**(C)**	(87.79)	(1.16)
Net increase / (decrease) in cash and cash equivalents	**(A+B+C)**	(543.90)	(268.02)
Cash and cash equivalents at beginning of period		787.98	394.63
Cash and cash equivalents at end of period		244.08	126.61
Net Increase and /(Decrease) as disclosed above		(543.90)	(268.02)

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

NATUREWINGS HOLIDAYS LTD. Kolkata 700156

For and on behalf of the Board of Directors of
NatureWings Holidays Limited

Sandip Raha
Managing Director
(DIN: 08309475)

Place : Kolkata
Date:Nov 13, 2026

Notes to financial results for the half year ended September 30, 2026

1. The above unaudited financial results of the Company for the half year ended September 30, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on November 13, 2026. The Statutory Auditors have carried out a limited review of these results and have issued an unmodified review conclusion thereon.

2. The financial results of the company have been prepared in, accordance with accounting standards as prescribed under section 133 of the companies Act 2013 read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (LODR) Regulation, 2015.

3. The figures for the half-year March 31, 2026 are the balancing figures between audited figures in respect of full financial year and Management Certified year to date figures of the half year ended September 30, 2025.

4. The Proceeds of fresh issue of Rs. 703.30 Lakhs was utilized in following manner:

(Rs. In Lakhs)

Particulars	Projected utilization of proceeds as per the offer document	Amount Utilized upto September 30, 2026	Unutilized Amount	
			Temporarily Parked in FD	as on September 30, 2026
Working Capital	395.00	93.00#	302.00#	-
Marketing and Business Promotion	102.00	102.00	-	-
General Corporate Purposes	86.30	76.84	-	9.46*
Issue related expenses	120.00	120.00	-	-
Total	**703.30**	**391.84**	**302,00**	**9.46**

*Unutilized funds of Rs.9.46 Lakhs from IPO proceeds have been kept with ICICI in Escrow Account.
#Out of the IPO proceeds deployed towards working capital requirements, ₹302.00 lakhs remained temporarily invested in fixed deposits pending utilization.

5. The Proceeds of Preferential issue of Rs. 298.80 Lakhs was utilized in following manner:

Particulars	Projected utilization of proceeds as per the offer document	Amount Utilized upto September 30, 2026	Unutilized Amount as on September 30, 2026
Working Capital Requirements, Brand Building, Technology Enhancement and Business Growth Initiatives	298.80	-	298.80*
Total	**298.80**	-	298.80

*The entire proceeds of ₹298.80 lakhs remained unutilised as at September 30, 2026, and have been temporarily invested in fixed deposits pending utilisation towards the stated objects.

6. The Company is engaged in the business of destination management and allied travel services and operates as a single business segment. Accordingly, the disclosure requirements of AS 17 – Segment Reporting are not applicable.

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

FUTURE WINGS HOLIDAYS LTD. Kolkata 700156

7. During the period/year, certain reimbursement/pass-through recoveries relating to tours and travel services have been presented on gross basis under Revenue from Operations, as the same are billed through a single invoice along with the principal service component, with corresponding expenses recognized separately. Such presentation has no impact on the profit for the period/year. Management believes that gross presentation is appropriate considering the contractual billing arrangements.

8. Previous period figure has been regrouped/rearranged wherever necessary to confirm the current period / year presentation.

For and on behalf of Board of Directors of
NATUREWINGS HOLIDAYS LIMITED

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

NATUREWINGS HOLIDAYS LTD. Kolkata 700156

Sandip Raha
Managing Director
Din:08309475

Place: Kolkata
Date: November 13, 2026

Independent Auditor's Limited Review Report on half yearly unaudited standalone financial results of the company pursuant to regulation 33 of the SEBI (LODR) Regulations, 2015, as amended

REVIEW REPORT TO,
TO THE BOARD OF DIRECTORS OF
NATUREWINGS HOLIDAYS LIMITED

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2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 26, "Interim Financial Reporting" ("AS 26") prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. Our responsibility is to issue a report on these financial statements based on our review.

3. We draw attention to Note 7 regarding gross presentation of certain reimbursement/pass-through recoveries under Revenue from Operations, as such amounts are billed through a single invoice, with corresponding expenses recognized separately. This has no impact on the profit of the Company.

4. We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

For Maheshwari & Co.
Chartered Accountants
Firm's Registration No.105834W

MAHESHWARI & CO. FRN:105834W MUMBAI Chartered Accountants

Vikas Asawa
Partner
Membership No. 172133
UDIN: 26172133QXKYNX6577

Place: Mumbai

Date: November 13, 2026