Date: 14/11/2026

To,
BSE Limited,
Corporate Relationship Department
P.J. Towers, Dalal Street,
Fort, Mumbai - 400 001.

Dear Sir/Madam,

Subject: Outcome of Meeting of Board of Directors of UHM Vacation Limited held on November 14, 2026..

Scrip Code: 544779 Scrip ID: UHMVL

With reference to above and pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors at their meeting held today have inter-alia considered and approved:

a) Pursuant to Regulation 33 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015, we are herewith submitting Un-audited Standalone and Consolidated Financial Statements of the company for the half year ended on September 30, 2026.

b) Limited Review Report by Statutory Auditors on Standalone Unaudited financial results for the Half Year ended on 30th September, 2026.

The meeting of the Board of Directors commenced at 07:30 P.M. and concluded at 10.30 P.M.

Kindly take the above information on your record.

Thanking you,

Yours faithfully,

For UHM Vacation Limited
SANCHITA DAD
Digitally signed by SANCHITA DAD
Date: 2026.11.14 22:33:51 +05'30'
Sanchita Dad
Company Secretary and Compliance Officer
M. No.: A67276

Independent Auditor's Review Report on Standalone Half Yearly Financial Results of UHM Vacation Limited for the half year ended on 30th September, 2026, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

To Board of Directors,
UHM Vacation Limited
Mumbai

We have reviewed the accompanying statement of unaudited standalone financial results ('Statement') of **UHM Vacation Limited** (the 'Company') for the half yearly ended 30th September, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The preparation of the statement is the responsibility of the Company's management and have been approved by the Board of Directors of the Company, and have been prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read together with paragraph 7 of companies (Accounts) rules, 2014. The statement has been approved by Company's Board of Directors.

Our responsibility is to issue a report on the statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in the audit. Accordingly, we do not express an audit opinion.

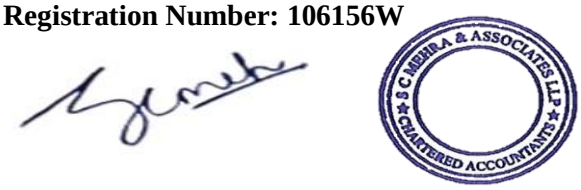
Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards ('AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

The comparative financial results of the Company for the corresponding half-year ended **September 30, 2025**, included in the accompanying Statement, have not been subjected to limited review or

audit by us or any other auditor, as the Company was unlisted during that period and interim financial statements were not prepared/reviewed as of that date. These comparative figures have been compiled and certified by the Management of the Company and approved by the Board of Directors. Our conclusion on the Statement is not modified in respect of this matter.

For S C Mehra & Associates LLP.
Chartered Accountants
Registration Number: 106156W



CA Suresh C Mehra
Partner
Membership No. 039730
Mumbai, 14th November, 2026
UDIN: 26039730TDXRFG4428

Statement of Standalone Assets and Liabilities as at September 30, 2026

(Rs. In lakhs unless and otherwise stated

	Particulars	As on 30-09-2026 Unaudited	As on 31-03-2026 Audited
	Shareholder's funds		
a	Share capital	664.58	489.62
b	Reserves and surplus	2541.48	246.78
	Total equity	**3206.06**	**736.40**
2	**Non-current liabilities**		
a	Long-term provisions	28.63	29.80
b	Deferred tax Liabilities (net)	0.24	-
	Total non-current liabilities	**28.87**	**29.80**
3	**Current liabilities**		
a	Short-term borrowings	6.08	37.58
b	Trade payables		
c	Total outstanding dues of micro enterprisesand small enterprises	-	-
d	Total outstanding dues of creditors otherthan micro enterprises and small	476.86	829.05
e	Other current liabilities	16.57	14.59
f	Short-term provisions	69.00	222.83
	Total current liabilities	**568.52**	**1104.05**
	TOTAL Liabilities	**3803.46**	**1870.26**
	Assets		
1	**Non-current assets**		
a	Property, plant and Equipment and Intangible assets		
	Property, plant and equipment	263.98	59.74
	Capital Work in Progress	296.00	-
b	Non-current Investments	763.68	29.11
c	Deferred Tax assets	-	0.69
d	Other Non current assets	307.86	34.03
	Total non-current assets	**1631.52**	**123.56**
2	**Current assets**		
a	Inventories	-	-
b	Trade receivables	1609.55	1713.63
c	Cash and cash equivalents	174.51	12.69
d	Other bank balances	150.29	9.85
e	Short-term loans and advances	237.59	10.53
f	Other current assets	-	-
	Total current assets	**2171.94**	**1746.70**
	TOTAL Assets	**3803.46**	**1870.26**

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - L55101MH2009PLC190976

Izhar Ahmad
Chairman & Managing Director
DIN : 00519156
Date: 14-11-2026
Place: Mumbai

Standalone Financial Results for the half year and year ended on September 30, 2026

(Rs. In lakhs unless and otherwise stated

	Particulars	Half Year / Period Ended			Year Ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		Audited	Audited	Un audited	Audited
I	Revenue from operations	1300.07	2121.05	1619.53	3740.58
II	Other income	12.63	6.02		6.02
III	**Total income (I+II)**	**1312.70**	**2127.07**	**1619.53**	**3746.60**
IV	**Expenses**				
	Cost of services	1099.71	1879.30	1400.77	3280.07
	Employee benefits expense	81.32	52.75	69.87	122.62
	Finance costs	2.00	1.06	2.21	3.26
	Depreciation and amortisation expense	5.53	3.77	1.21	4.98
	Other expenses	164.94	25.94	34.82	60.75
	Total expenses (IV)	**1353.50**	**1962.81**	**1508.87**	**3471.68**
V	**Profit/(loss) before exceptional and extraordinary items and tax (III-IV)**	**-40.80**	**164.26**	**110.67**	**274.92**
VI	Exceptional Items	-	-	-	-
VII	**Profit/(loss) befor extraordinary items and tax (V-VI)**	**-40.80**	**164.26**	**110.67**	**274.92**
VIII	Extraordinary items	-	-	-	-
IX	**Profit Before Tax**	**-40.80**	**164.26**	**110.67**	**274.92**
X	**Tax expenses**				
	Current tax		-34.55	-34.55	-69.09
	Tax relating to earlier periods		-49.87		-49.87
	Deferred tax credit/(charge)	-0.93	8.04		8.04
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**-41.73**	**87.89**	**76.12**	**164.00**
XII	Profit/(loss from discontinued operations before tax	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	-	-	-	-
XV	**Profit (Loss) for the period before minority interest (XI * XIV)**	**-41.73**	**87.89**	**76.12**	**164.00**
XVI	Share of Profit/(Loss) of Associates				
XVII	Profit/(Loss) of Minority Interest				
XVIII	**Net Profit /(loss) for the period (XV+XVI-XVII)**	**-41.73**	**87.89**	**76.12**	**164.00**
XIX	**Details of equity share capital**				
	Paid—up equity share capital	664.58	489.62	489.62	489.62
	Face value of equity share capital (Per Share)	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-
XX	**Details of Debt Securities**				
	Reserves excluding Revaluation Reserve				
XXI	**Earnings per share**				
	Earnings per share (not annualised for half year / Period ended)				
	Basic earnings/(loss) per share from continuing and discontinued operations	-0.70	1.79	1.55	3.35
	Diluted earnings/(loss) per share continuing and discontinued operations	-0.70	1.79	1.55	3.35

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - L55101MH2009PLC190976





Izhar Ahmad
Chairman & Managing Director
DIN : 00519156
Date: 14-11-2026
Place: Mumbai

Standalone Cash Flow Statement For The Year Ended On September 30, 2026

(INR In Lakh)

	Particulars	For Period 30-09-2026 Audited
A	**Cash flows from operating activities**	
	Net profit before tax	**-40.80**
	Adjustments :	
	Depreciation and amortization	5.53
	Interest income	12.63
	Interest expense	2.00
	Operating Profit before working capital changes	**-20.64**
	Movements in working capital :	
	Decrease / (Increase) in trade receivables	104.09
	Decrease / (Increase) in Other Current Asset	-140.45
	Decrease/(Increase) in short term loans and advances	-227.06
	(Decrease) / Increase in Short term borrowings	-31.50
	(Decrease) / Increase in trade payables	-352.18
	(Decrease) / Increase in other current liabilities	1.98
	(Decrease) / Increase in Provision	-153.83
	Working capital changes	**-798.95**
	Cash generated from operations	**-819.59**
	Less: Income Tax Provision for Current & Previous Period	
	Net cash flows from operating activities (A)	**-819.59**
B	**Cash flows from investing activities**	
	Purchase of property, plant and equipment (net of sale)	-505.40
	Increase/(Decrease) of Non-Current Assets	-273.84
	Increase/(Decrease) of Non-Current Investments	-734.57
	Interest received	-12.63
	Net cash used in investing activities (B)	**-1526.43**
C	**Cash flows from financing activities**	
	Increase/(Decrease) Long Term Provisions	-1.18
	Proceeds from issue of equity shares (including securities premium)	2511.02
	Finance costs paid	-2.00
	Net cash used in financing activities (C)	**2507.84**
	Net Increase / (decrease) in cash and cash equivalents (A+B+C)	**161.82**
	Cash and cash equivalents at beginning of the year/period	12.69
	Cash and cash equivalents at the end of the period	**174.51**

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - L55101MH2009PLC190976





Izhar Ahmad
Chairman & Managing Director
DIN : 00519156
Date: 14-11-2026

Notes On Standalone Financial Results:

1. The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on Nov 14, 2026.

2. The above Audited Financial Results of the Company for the Half year and year ended 31st March, 2026 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards (AS) as prescribed under Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

3. As per Accounting Standard 17 on Reporting Segment (AS 17), the company has only one reportable segment ie. The company primarily operates in the Business-to-Business (B2B) leisure travel segment. The revenue, expenses, segment results (profits/losses), segment assets, and liabilities associated with aggregating travel products (e.g., flight and hotel bookings, visa assistance, and holiday packages) are reported collectively.

4. As per MCA notification dated February 16, 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.

5. Earning per shares are calculated on weighted average of the share capital Outstanding during the year. Half year / Period EPS is not annualized.

6. There are no Investors' Complaints pending as on September 30, 2026.

7. Previous years periods figures have been regrouped/ rearranged wherever necessary.

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - L55101MH2009PLC190976





Izhar Ahmad
Chairman & Managing Director
DIN : 00519156
Date: 14-11-2026
Place: Mumbai

Independent Auditor's Review Report on Consolidated Half Yearly Financial Results of UHM Vacation Limited for the half year ended on 30th September, 2026, pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time.

To Board of Directors,
UHM Vacation Limited
Mumbai

We have reviewed the accompanying statement of unaudited consolidated financial results ('Statement') of **UHM Vacation Limited** (the 'Parent') and its subsidiaries (the parent and its subsidiaries together referred to as "the group") for the half yearly ended 30th September, 2026 (the "consolidated statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

The preparation of the consolidated statement is the responsibility of the parent's management and have been approved by the Board of Directors of the Company, and have been prepared in accordance with recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 as amended, read together with paragraph 7 of companies (Accounts) rules, 2014.

Our responsibility is to issue a report on the statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "*Review of Interim Financial Information performed by the Independent Auditor of the Entity*", issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement is free of material misstatement. A review is limited primarily 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 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in the audit. Accordingly, we do not express an audit opinion.

The statement includes the results of Arabian Wonders FZC LLC 99% subsidiary of the parent.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standards ('AS') specified under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

Foreign Subsidiary Audited/Reviewed by Foreign Auditor:

We did not review the interim financial results/information of **Arabian Wonders FZC LLC**, a subsidiary located outside India, included in the consolidated unaudited financial results, whose interim financial results/information for the half-year ended September 30, 2026, as considered in the Statement. These interim financial results/information have been audited/reviewed by the other auditor in accordance with the auditing/review standards generally accepted in the **United Arab Emirates**, whose report has been furnished to us by the Management. The Parent's Management has converted the financial results/information of such subsidiary located outside India from accounting principles generally accepted in that country to accounting principles generally accepted in India (Indian GAAP). We have reviewed these conversion adjustments made by the Parent's Management. Our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of this subsidiary, is based solely on the report of the other auditor, the conversion adjustments prepared by the Management of the Parent and reviewed by us, and the procedures performed by us as stated in paragraph 3 above.

Unreviewed Comparative Figures

UHM Vacation Limited was listed on the SME Platform of Stock Exchange in June 2026. Accordingly, the comparative consolidated financial figures for the corresponding half-year ended September 30, 2025, as included in the Statement, have not been subjected to a limited review or audit by us and have been presented solely based on the financial information compiled and certified by the Parent's Management. Our conclusion on the Statement is not modified in respect of the above matters.

For S C Mehra & Associates LLP
Chartered Accountants
FRN No. 106156W



Suresh Mehra
Partner
M No. 039730
Place: Mumbai
Date: 14th November, 2026
UDIN: 26039730ZNCUUK3863

Statement of Consolidated Assets and Liabilities as at September 30, 2026

(INR In Lakh)

	Particulars	AS on	
		30-09-2026	31-03-2026
		Unaudited	Audited
1	**Shareholder's funds**		
a	Share capital	664.58	489.62
b	Reserves and surplus	4774.73	2350.99
	Total Shareholder's Funds	**5439.31**	**2840.61**
	Minority Interest	22.11	20.96
	Total Equity	**5461.42**	**2861.57**
2	**Non-current liabilities**		
a	Long-term provisions	28.63	29.80
b	Deferred tax Liabilities (net)	0.24	7.53
	Total non-current liabilities	**28.87**	**37.34**
3	**Current liabilities**		
a	Short-term borrowings	6.08	37.58
b	Trade payables		
	Total outstanding dues of micro enterprisesand small enterprises		-
	Total outstanding dues of creditors otherthan micro enterprises and small	494.96	906.83
c	Other current liabilities	33.76	33.00
d	Short-term provisions	69.00	222.83
	Total current liabilities	**603.81**	**1200.24**
	TOTAL Liabilities	**6094.10**	**4099.15**
	Assets		
1	**Non-current assets**		
a	Property, plant and Equipment and Intangible assets		
	Property, plant and equipment	264.02	60.97
	Capital Work In Progress	296.00	-
b	Non-current Investments	734.57	-
c	Other Non current assets	307.86	34.03
	Total non-current assets	**1602.45**	**95.00**
2	**Current assets**		
a	Trade receivables	1654.03	1974.11
b	Cash and cash equivalents	185.20	27.28
c	Other bank balances	150.29	9.85
d	Short-term loans and advances	237.59	10.53
e	Other current assets	2264.53	1982.40
	Total current assets	**4491.65**	**4004.16**
	TOTAL Assets	**6094.10**	**4099.15**

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - L55101MH2009PLC190976

Izhar Ahmad
Director
DIN : 00519156
Date: 14-11-2026
Place : Mumbai

Consolidated Financial Results for the half year and year ended on September 30, 2026

(Rs. In lakhs, unless otherwise stated)

	Particulars	Half Year / Period Ended			Year Ended
		30-09-2026	31-03-2026	30-09-2025	31-03-2026
		Unaudited	Audited	Unaudited	Audited
	Income:				
I	Revenue from operations	1705.09	2669.25	2190.96	4864.99
II	Other income	12.63	6.02		6.02
III	**Total income (I+II)**	**1717.72**	**2675.27**	**2190.96**	**4871.01**
IV	**Expenses**				
	Cost of services	1370.69	2063.60	1575.09	3639.83
	Employee benefits expense	81.32	52.75	69.87	219.11
	Finance costs	2.00	1.06	2.21	3.26
	Depreciation and amortisation expense	6.73	6.79	2.29	9.06
	Other expenses	182.94	199.98	148.75	251.97
	Total expenses (IV)	**1643.68**	**2324.18**	**1798.20**	**4123.23**
V	**Profit/(loss) before exceptional and extraordinary items and tax (III-IV)**	**74.04**	**351.09**	**392.76**	**747.78**
VI	Exceptional Items	-	-	-	-
VII	**Profit/(loss) befor extraordinary items and tax (V-VI)**	**74.04**	**351.09**	**392.76**	**747.78**
VIII	Extraordinary items	-	-	-	-
IX	**Profit Before Tax**	**74.04**	**351.09**	**392.76**	**747.78**
X	**Tax expenses**				
	Current tax		-34.55	-34.55	-69.09
	Tax relating to earlier periods		-49.87		-49.87
	Deferred tax credit/(charge)	-0.93	-0.18		-0.18
XI	**Profit (Loss) for the period from continuing operations (IX-X)**	**73.10**	**316.36**	**358.21**	**628.63**
XII	Profit/(loss from discontinued operations before tax	-	-	-	-
XIII	Tax expenses of discontinued operations	-	-	-	-
XIV	**Profit/(loss) from Discontinued operations (after tax) (XII-XIII)**	-	-	-	-
XV	**Profit (Loss) for the period before minority interest (XI * XIV)**	**73.10**	**316.36**	**358.21**	**628.63**
XVI	Share of Profit/(Loss) of Associates				
XVII	Profit/(Loss) of Minority Interest				
XVIII	**Net Profit /(loss) for the period (XV+XVI-XVII)**	**73.10**	**316.36**	**358.21**	**628.63**
XIX	**Details of equity share capital**				
	Paid—up equity share capital	664.58	489.62	489.62	489.62
	Face value of equity share capital (Per Share)	Rs 10/-	Rs 10/-	Rs 10/-	Rs 10/-
XX	**Details of Debt Securities**				
	Reserves excluding Revaluation Reserve				
XXI	**Earnings per share**				
	Earnings per share (not annualised for half year / Period ended)				
	Basic earnings/(loss) per share from continuing and discontinued operations	1.23	5.40	7.26	12.74
	Diluted earnings/(loss) per share continuing and discontinued operations	1.23	5.40	7.26	12.74

For and on behalf of the Board of Directors of

UHM VACATION LIMITED

CIN - L55101MH2009PLC190976

Izhar Ahmad
Director
DIN : 00519156
Date: 14-11-2026
Place : Mumbai

Consolidated Cash Flow Statement for the year ended on September 30, 2026

(INR In Lakh)

	Particulars	Year Ended 30-09-2026 Unaudited	Year Ended 31-03-2026 Audited
A	**Cash flows from operating activities**		
	Net profit before tax	**74.04**	**747.78**
	Adjustments :		
	Depreciation and amortization	6.73	9.06
	Interest income	-12.63	-6.02
	Interest expense	2.00	3.26
	Operating Profit before working capital changes	**70.14**	**754.08**
	Movements in working capital :		
	Increase/(Decrease) In Foreign currency translation reserve	7.13	41.78
	(Increase)/Decrease in Other Current Assets	-422.58	-195.79
	(Increase)/Decrease in Trade Receivables	320.07	-107.87
	(Increase)/Decrease in Short Term Loans & Advances	-227.06	12.26
	Increase/(Decrease) in Short term borrowings	-31.50	-9.97
	Increase/(Decrease) in Trade Payables	-411.87	-557.89
	Increase/(Decrease) in Short term provisions	-153.83	122.19
	Increase/(Decrease) in Other Current Liabilities	0.76	-106.47
	Working capital changes	**-918.87**	**-801.77**
	Cash generated from operations	**-848.73**	**-47.69**
	Less: Income Tax Provision for Current & Previous Period		-118.96
	Less: Deferred Tax Provision		
	Less: Prior period item / Extra-ordinary items		
	Net cash flows from operating activities (A)	**-848.73**	**-166.65**
B	**Cash flows from investing activities**		
	Purchase of property, plant and equipment (net of sale)	-505.40	-0.58
	Proceeds From bonus Issue	-	-300.99
	Increase/(Decrease) of Non-Current Assets	-273.84	-10.65
	Increase/(Decrease) of Non-Current Investment	-734.57	-
	Interest received	12.63	6.02
	Net cash used in investing activities (B)	**-1501.18**	**-306.19**
C	**Cash flows from financing activities**		
	Increase/(Decrease) Long Term Provisions	-1.18	-4.73
	Proceeds from issue of equity shares (including securities premium)	2511.02	379.62
	Finance costs paid	-2.00	-3.26
	Net cash used in financing activities (C)	**2507.84**	**371.63**
	Net Increase / (decrease) in cash and cash equivalents (A+B+C)	**157.93**	**-101.21**
	Cash and cash equivalents at beginning of the year/period	27.28	138.34
	Cash and cash equivalents at the end of the period	**185.20**	**37.12**

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - L55101MH2009PLC190976

Izhar Ahmad
Director
DIN : 00519156
Date: 14-11-2026
Place : Mumbai

Notes On Consolidated Financial Results:

1. The above results have been reviewed by the Audit Committee and have been approved by the Board of Directors of the Company at their respective meetings held on November 14, 2026.

2. The above Audited Financial Results of the Company for the Half year and year ended 31st March, 2026 have been prepared in accordance with the recognition and measurement principles laid down in applicable Accounting Standards (AS) as prescribed under Companies Act, 2013, as amended, read with relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015.

3. As per Accounting Standard 17 on Reporting Segment (AS 17), the company has only one reportable segment ie. The company primarily operates in the Business-to-Business (B2B) leisure travel segment. The revenue, expenses, segment results (profits/losses), segment assets, and liabilities associated with aggregating travel products (e.g., flight and hotel bookings, visa assistance, and holiday packages) are reported collectively.

4. As per MCA notification dated February 16, 2015 companies whose shares are listed on SME exchange as referred to Chapter IX of SEBI (Issue of Capital and Disclosure Requirements) Regulation, 2018 are exempted from compulsory requirement of adoption of IND-AS.

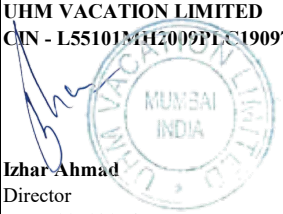
5. Earning per shares are calculated on weighted average of the share capital Outstanding during the year. Half year / Period EPS is not annualized.

6. There are no Investors' Complaints pending as on September 30, 2026.

7. Previous years periods figures have been regrouped/ rearranged wherever necessary.

8. The Consolidated Financial Results include the financial results of the Company and its subsidiary, Arabian Wonder FZC LLC. Accordingly, both Standalone and Consolidated figures have been presented.

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - L55101MH2009PLC190976



Izhar Ahmad
Director
DIN : 00519156
Date: 14-11-2026
Place : Mumbai