



(FORMERLY KNOWN AS UHM VACATION PRIVATE LIMITED)

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

Date: 02/07/2026

Scrip Code: 544779 Scrip ID: UHMVL

Subject: Outcome of Meeting of Board of Directors of UHM Vacation Limited held on July 02, 2026.

Dear Sir/Madam,

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:

1. Pursuant to Regulation 33 read with Part A of Schedule III of SEBI (LODR) Regulations, 2015, we are herewith submitting the following:

a) Audited Standalone and Consolidated Financial Statements of the company for the financial year ended on March 31, 2026.

b) Audited Standalone and Consolidated Financial Results of the company for the half year and the financial Year ended on March 31, 2026 as per Regulation 33 of Listing Regulations.

2. Declaration by the company for Audit Reports with unmodified Opinion pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, duly signed by the Managing Director of the Company.

3. Appointment of M/s. Varun Kabra & Associates, Practicing Company Secretaries Firm, as Secretarial Auditor of the Company for 5 years subject to the approval of Shareholders.- Brief Profile of M/s. Varun Kabra & Associates, Practicing Company Secretaries Firm as required under Regulation 30 of SEBI Listing Regulations w.r.t. SEBI circular SEBI/HO/CFD/CFD-PoD- 1/P/CIR/2023/123 dated July 13, 2023 is attached as Annexure I);

4. The Company's securities were listed on June 11, 2026, whereas the reporting period pertains to the financial year ended March 31, 2026. As no funds had been raised through the Public Issue as of March 31, 2026, the provisions of Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is not applicable to the Company for the said reporting period.

The meeting of the Board of Directors commenced at 07:30 P.M. and concluded at 9:00 P.M.

Kindly take the above information on your record.

Thanking you,

Yours faithfully,

For UHM Vacation Limited

Sanchita Dad
Company Secretary and Compliance Officer
M. No.: A67276



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ANNEXURE 1:

Details pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026

BRIEF PROFILE OF M/S. VARUN KABRA & ASSOCIATES, PEER REVIEWED PRACTICING COMPANY SECRETARIES FIRM FOR APPOINTMENT AS THE SECRETARIAL AUDITOR

Sr. No.	Particulars	Details
1.	Name	M/s. Varun Kabra and Associates
2.	Designation	Secretarial Auditor
3.	Reason for change viz. Appointment, Reappointment, Resignation, Removal, Death or Otherwise	Appointment
4.	Date and Term of Appointment	The Board at its Meeting held on July 03, 2026 approved the appointment of M/s. Varun Kabra and Associates as a Secretarial Auditor of the company. Term of appointment: For the period of 5 consecutive years commencing the financial year 2026-27 till the financial year 2030-31, subject to the approval of Shareholders.
5.	Brief Profile	Varun Kabra is a Practising Company Secretary and Proprietor of M/s. Varun Kabra & Associates, with over four years of experience in corporate laws, secretarial compliances, and regulatory advisory. He holds the degree of LL.B. and M.Com. and has extensive experience in secretarial audits, corporate governance, ROC compliances, and allied legal matters. His firm serves a diverse clientele across PAN India, providing professional, timely, and value-driven compliance solutions.
6.	Disclosure of Relationship between Directors	Not Applicable

Independent Auditor's Report on the Half yearly and Year to Date Audited Standalone Financial the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
UHM Vacation Limited

Opinion

We have audited the accompanying annual standalone financial results ('the statement') of **UHM Vacation Limited** (the 'Company') for the year ended 31st March, 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").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- i. Are presents the financial results in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid applicable accounting standards prescribe under section 133 of the companies Act, 2013 ("the Act") and other accounting principles generally accepted in India, of the net profit (including other comprehensive income) and other financial information of the Company for the half year ended and year ended 31st March, 2026, and the standalone statement of assets and liabilities and standalone statement of cash flows as at and for the year ended on that date.

Basis for Opinion

We conducted our audit of financial results in accordance with the Standards on Auditing specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of by our report. We are independent of the Company in accordance with the Code of Ethics issued the the Institute Rules of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial results under the provisions of the Act and made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Board of Directors' Responsibilities for the Standalone Financial Results

These Standalone financial statement has been prepared on the basis of annual financial statements and has been approved by the Board of Directors. The Company's Board of Directors are responsible for the preparation and presentation of these statement that give a true and fair view of the net profit and other information of the company in accordance with the applicable accounting standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.



S C MEHRA & ASSOCIATES LLP, Chartered Accountants,

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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 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the company is responsible for overseeing the Company's financial reporting process of the company.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the standalone financial results, 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 than for one opinion. The risk of not detecting a material misstatement resulting from fraud is higher resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. 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 the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



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- iv. Conclude on the appropriateness of the Board of Directors' 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 results 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.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit. We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The standalone financial results for the half year ended 31st March, 2026 and 31st March, 2025 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year-to-date figures up to the half year. Also, the figures up to the end of the half year had only been reviewed and not subjected to audit.

FOR S C Mehra & Associates LLP
Chartered Accountants
Registration No. 106156W



(CA Suresh C Mehra)
Partner
Membership No. : 039730



Place : Mumbai
Date : 02-07-2026

UDIN : 26039730FGFCWG5198

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UHM VACATION LIMITED
Registered Office: C 715, Dattani Plaza, Near E W Ind Est, Safed Pool, Saki Naka, Andheri (East), Mumbai-400072,
Maharashtra, India

STATEMENT OF STANDALONE FINANCIAL RESULTS
FOR THE HALF YEAR AND YEAR ENDED ON MARCH 31, 2026

Particulars		(INR In Lakh except per share data)			
		Half Year / Period Ended		Year Ended	
A	Date of start of reporting period	31-03-2026	30-09-2025	31-03-2026	31-03-2025
B	Date of end of reporting period	01-10-2025	01-04-2025	01-04-2025	01-04-2024
C	Whether results are audited or unaudited	31-03-2026	30-09-2025	31-03-2026	31-03-2025
D	Nature of report standalone or consolidated	Audited	Unaudited	Audited	Audited
		Standalone	Standalone	Standalone	Standalone
I	Revenue from operations	2121.05	1619.53	3740.58	3000.97
II	Other income	6.02	0.00	6.02	5.36
III	Total income (I+II)	2127.07	1619.53	3746.60	3006.33
IV	Expenses				
	Cost of services	1879.30	1400.77	3280.07	2473.26
	Employee benefits expense	52.75	69.87	122.62	107.92
	Finance costs	1.06	2.21	3.26	2.07
	Depreciation and amortisation expense	3.77	1.21	4.98	4.89
	Other expenses	25.94	34.82	60.75	51.87
	Total expenses (IV)	1962.81	1508.87	3471.68	2640.02
V	Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	164.26	110.67	274.92	366.32
VI	Exceptional Items	-	-	-	-
VII	Profit/(loss) before extraordinary items and tax (V-VI)	164.26	110.67	274.92	366.32
VIII	Extraordinary items	-	-	-	-
IX	Profit Before Tax	164.26	110.67	274.92	366.32
X	Tax expenses				
	Current tax	34.55	34.55	69.09	98.92
	Tax relating to earlier periods	49.87	-	49.87	-
	Deferred tax credit/(charge)	0.18	-	0.18	1.16
XI	Profit (Loss) for the period from continuing operations (IX-X)	79.66	76.12	155.78	266.23
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)	79.66	76.12	155.78	266.23
XVI	Share of Profit/(Loss) of Associates	-	-	-	-
XVII	Profit/(Loss) of Minority Interest	-	-	-	-
XVIII	Net Profit/(loss) for the period (XV+XVI-XVII)	79.66	76.12	155.78	266.23
XIX	Details of equity share capital				
	Paid-up equity share capital	489.62	489.62	489.62	110.00
	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	1.63	1.55	3.18	24.20
	Diluted earnings/(loss) per share continuing and discontinued operations				

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - U55101MH2009PLC190976


Izhaz Ahmad
Chairman & Managing Director
DIN : 00519156
Date: 02.07.2026
Place: Mumbai



UHM VACATION LIMITED


Registered Office: C 715, Dattani Plaza, Near E W Ind Est, Safed Pool, Saki Naka, Andheri (East), Mumbai-400072, Maharashtra, India

NOTES ON 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 July 02, 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 March 31, 2026.
7. Previous years periods figures have been regrouped/ rearranged wherever necessary.
8. The accompanying financial results include the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the first half year ended as on September 30, 2025 of the current financial year, which were subject to limited review by us.

For and on behalf of the Board of Directors of
UHM VACATION LIMITED

CIN - U55101MH2009PLC190976



Izhar Ahmad

Chairman & Managing Director

DIN : 00519156

Date: 02.07.2026

Place: Mumbai

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Maharashtra, India

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(INR In Lakh)

Particulars		As on	
		31-03-2026	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Standalone	Standalone
Shareholder's funds			
a	Share capital		
b	Reserves and surplus	489.62	110.00
		238.56	383.76
	Total equity	728.18	493.76
2 Non-current liabilities			
a	Long-term provisions		
b	Deferred tax Liabilities (net)	29.80	36.24
		7.53	7.35
	Total non-current liabilities	37.34	43.60
3 Current liabilities			
a	Short-term borrowings		
b	Trade payables	37.58	47.55
c	Total outstanding dues of micro enterprises and small enterprises	-	-
d	Total outstanding dues of creditors other than micro enterprises and small	829.05	1391.29
e	Other current liabilities	14.59	122.64
f	Short-term provisions	222.83	98.92
	Total current liabilities	1104.05	1660.41
	TOTAL Liabilities	1869.57	2197.76
Assets			
1 Non-current assets			
a	Property, plant and Equipment and Intangible assets		
	Property, plant and equipment	59.74	64.14
b	Non-current Investments	29.11	29.11
c	Other Non current assets	34.03	23.38
	Total non-current assets	122.87	116.63
2 Current assets			
a	Inventories	-	-
b	Trade receivables	1713.63	1608.64
c	Cash and cash equivalents	12.69	30.21
d	Other bank balances	9.85	85.63
e	Short-term loans and advances	10.53	6.75
f	Other current assets	0.00	349.91
	Total current assets	1746.70	2081.14
	TOTAL Assets	1869.57	2197.76

For and on behalf of the Board of Directors of

UHM VACATION LIMITED

CIN - U55101MH2009PLC190976

Izhar Ahmad

Chairman & Managing Director

DIN : 00519156

Date: 02.07.2026

Place: Mumbai




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**STANDALONE CASH FLOW STATEMENT
FOR THE YEAR ENDED ON MARCH 31, 2026**

Particulars	(INR In Lakh)	
	Year Ended	
	31-03-2026	31-03-2025
A Date of start of reporting period	01-04-2025	01-04-2024
B Date of end of reporting period	31-03-2026	31-03-2025
C Whether results are audited or unaudited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone
A Cash flows from operating activities		
Net profit before tax	274.92	366.32
Adjustments :		
Depreciation and amortization	4.98	4.89
Interest income	6.02	5.36
Interest expense	3.26	2.07
Operating Profit before working capital changes	289.18	378.64
Movements in working capital :		
Decrease / (Increase) in trade receivables	-105.00	-1113.51
Decrease / (Increase) in Other Current Asset	349.91	-356.33
Decrease / (Increase) in short term loans and advances	-3.77	0.74
(Decrease) / Increase in Short term borrowings	-9.97	9.58
(Decrease) / Increase in trade payables	-562.24	1061.76
(Decrease) / Increase in other current liabilities	-108.04	116.07
(Decrease) / Increase in Provision	123.90	51.63
Working capital changes	-315.22	-230.06
Cash generated from operations	-26.04	148.58
Less: Income Tax Provision for Current & Previous Period	-118.96	-98.92
Less: Deferred Tax Provision	-0.18	-1.16
Less: Prior period item / Extra-ordinary items		-7.44
Net cash flows from operating activities (A)	-145.18	41.06
B Cash flows from investing activities		
Purchase of property, plant and equipment (net of sale)	-0.58	-3.07
Proceeds From bonus issue	-300.99	
Increase / (Decrease) of Deferred Tax Liability	0.18	1.16
Investment / (sales) in associates equity shares		
Increase / (Decrease) of Non-Current Assets	-10.65	-23.38
Interest received	-6.02	-5.36
Net cash used in investing activities (B)	-318.05	-30.65
C Cash flows from financing activities		
Increase / (Decrease) Long Term Provisions	-6.44	7.81
Proceeds from issue of equity shares (including securities premium)	379.62	
Finance costs paid	-3.26	-2.07
Net cash used in financing activities (C)	369.92	5.74
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	-93.30	16.15
Cash and cash equivalents at beginning of the year/period	115.84	99.69
Cash and cash equivalents at the end of the period	22.54	115.84

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - U55101MH2009PLC190976


Izhar Ahmad
Chairman & Managing Director
DIN : 00519156
Date: 02.07.2026
Place: Mumbai



Independent Auditor's Report on the Half yearly and Year to Date Audited Consolidated Financial Results of the Group Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors,
UHM Vacation Limited

Opinion

We have audited the accompanying annual consolidated financial results ('the statement') of **UHM VACATION LIMITED** (hereinafter referred to as the 'Holding Company') and its subsidiary Arabian Wonders FZC LLC (Holding Company and its subsidiaries together referred to as "the Group"), for year ended March 31, 2026, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

In our conclusion and to the best of our information and according to the explanations given to us, the Statement:

i. Includes the results of the following entities:

Name of the Company	Type
UHM VACATION LIMITED	Holding Company
Arabian Wonders FZC LLC	Subsidiary Company

ii. are presented in accordance with the requirements of Regulation in this regard; and

iii. give a true and fair view in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated net profit and other financial information of the Group for year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SA)s, as specified under section 143(10) of the Act (SAs). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Results" section of our report. We are independent of the Group in accordance with the Code of Ethics issued by



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the Institute of Chartered Accountants of India (ICAI) together with the independence requirements that are relevant to our audit of the financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the financial results.

Management's Responsibilities for the Consolidated Financial Results

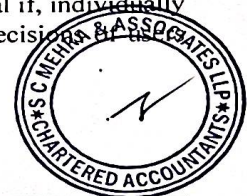
The Statement has been prepared on the basis of the consolidated Half Yearly and annual financial statements, The Holding Company's Board of Directors are responsible for the preparation and presentation of the Statement that give a true and fair view of the net Profit and other comprehensive Income and other financial information of the Group in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the companies included in the Group are also responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives is to obtain reasonable assurance about whether the Consolidated Financial statement as a whole is 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 it 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 taken on the basis of these consolidated financial results.



S C MEHRA & ASSOCIATES LLP, Chartered Accountants,

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As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- i. Identify and assess the risks of material misstatement of the standalone financial results, 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 than for one opinion. The risk of not detecting a material misstatement resulting from fraud is higher resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- ii. 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 the effectiveness of the company's internal control.
- iii. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- iv. Conclude on the appropriateness of the Board of Directors' 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 results 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.
- v. Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- vi. Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the Group and its subsidiaries to express an opinion on the consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors. For the other entities included in the consolidated Financial Results, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

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



S C MEHRA & ASSOCIATES LLP, Chartered Accountants,

Head Office : Office No. 42, 1st Floor, Singh Estate No. 3, Next to D'Mart, Near Mrinaltai Gore Flyover, Ram Mandir Road, Ram Mandir (West), Mumbai - 400 104, India.

Mobile : +91 9820060260 • Email : sc.mehra@scmassociates.in

Branches: Ahmedabad • Bengaluru • Bhopal • Delhi NCR • Hyderabad • Jaipur • Jodhpur • Bhiwandi • Thane • Varanasi

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.

Other Matters

The Statement includes the consolidated financial results for the half year ended 31st March, 2026 being the balancing figure between the audited figures in respect of the full financial year and the unaudited year-to-date figures up to the half year ended 30th September 2025, which were subjected to a limited review by us.

FOR S C Mehra & Associates LLP
Chartered Accountants
Registration No. 106156W



(CA Suresh C Mehra)
Partner
Membership No. : 039730



Place : Mumbai
Date : 02-07-2026

UDIN : 26039730CNRQKS4328

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UHM VACATION LIMITED

Registered Office: C 715, Dattani Plaza, Near E W Ind Est, Safed Pool, Saki Naka, Andheri (East), Mumbai-400072,

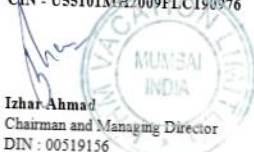
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED ON MARCH 31, 2026

(INR In Lakh except per share data)

Particulars	Half Year / Period Ended		Year Ended	
	31-03-2026	30-09-2025	31-03-2026	31-03-2025
A Date of start of reporting period	01-10-2025	01-04-2025	01-04-2025	01-04-2024
B Date of end of reporting period	31-03-2026	30-09-2025	31-03-2026	31-03-2025
C Whether results are audited or unaudited	Audited	Unaudited	Audited	Audited
D Nature of report standalone or consolidated	Consolidated	Consolidated	Consolidated	Consolidated
I Revenue from operations	2669.25	2190.96	4864.99	4014.44
II Other income	6.02	0.00	6.02	5.36
III Total income (I+II)	2675.27	2190.96	4871.01	4019.80
IV Expenses				
Cost of services	2063.60	1575.09	3639.83	2770.83
Employee benefits expense	52.75	69.87	219.11	226.28
Finance costs	1.06	2.21	3.26	2.07
Depreciation and amortisation expense	6.79	2.29	9.06	9.09
Other expenses	199.98	148.75	251.97	193.14
Total expenses (IV)	2324.18	1798.20	4123.23	3201.42
V Profit/(loss) before exceptional and extraordinary items and tax (III-IV)	351.09	392.76	747.78	818.38
VI Exceptional items	-	-	-	-
VII Profit/(loss) before extraordinary items and tax (V-VI)	351.09	392.76	747.78	818.38
VIII Extraordinary items	-	-	-	-
IX Profit Before Tax	351.09	392.76	747.78	818.38
X Tax expenses				
Current tax	34.55	34.55	69.09	98.92
Tax relating to earlier periods	49.87	-	49.87	-
Deferred tax credit/(charge)	0.18	-	0.18	1.16
XI Profit (Loss) for the period from continuing operations (IX-X)	266.49	358.21	628.63	718.30
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)	266.49	358.21	628.63	718.30
XVI Share of Profit/(Loss) of Associates	-	-	-	-
XVII Profit/(Loss) of Minority Interest	-	-	-	-
XVIII Net Profit/(loss) for the period (XV+XVI-XVII)	266.49	358.21	628.63	718.30
XIX Details of equity share capital				
Paid-up equity share capital	489.62	489.62	489.62	110.00
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	5.40	7.26	12.74	64.89
Diluted earnings (loss) per share continuing and discontinued operations				

For and on behalf of the Board of Directors of

UHM VACATION LIMITED
CIN - U55101MH2009PLC190976



Izhar Ahmad
Chairman and Managing Director
DIN : 00519156
Date: 02.07.2026
Place: Mumbai

UHM VACATION LIMITED



Registered Office: C 715, Dattani Plaza, Near E W Ind Est, Safed Pool, Saki Naka, Andheri (East), Mumbai-400072, Maharashtra, India

NOTES ON 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 July 02, 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 March 31, 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.
9. The accompanying financial results include the results for the half year ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year and the audited year to date figures up to the first half year ended as on September 30, 2025 of the current financial year, which were subject to limited review by us.

For and on behalf of the Board of Directors of
UHM VACATION LIMITED

CIN - U55101MH2009PLC190976




Izhar Ahmad
Chairman and Managing Director
DIN : 00519156
Date: 02.07.2026
Place: Mumbai

UHM VACATION LIMITED
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STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES
AS AT MARCH 31, 2026

Particulars		(INR In Lakh)	
		AS on	
		31-03-2026	31-03-2025
A	Date of start of reporting period	01-04-2025	01-04-2024
B	Date of end of reporting period	31-03-2026	31-03-2025
C	Whether results are audited or unaudited	Audited	Audited
D	Nature of report standalone or consolidated	Consolidated	Consolidated
1 Shareholder's funds			
a	Share capital	489.62	110.00
b	Reserves and surplus	2350.99	1986.29
Total Shareholder's Funds		2840.61	2096.29
Minority Interest		20.96	16.23
Total Equity		2861.57	2112.53
2 Non-current liabilities			
a	Long-term provisions	29.80	34.53
b	Deferred tax Liabilities (net)	7.53	7.35
Total non-current liabilities		37.34	41.89
3 Current liabilities			
a	Short-term borrowings	37.58	47.55
b	Trade payables	-	-
c	Total outstanding dues of micro enterprises and small enterprises	-	-
d	Total outstanding dues of creditors other than micro enterprises and small	906.83	1464.73
e	Other current liabilities	33.00	139.47
f	Short-term provisions	222.83	100.63
Total current liabilities		1200.24	1752.39
TOTAL Liabilities		4099.15	3906.80
Assets			
1 Non-current assets			
a	Property, plant and Equipment and Intangible assets		
	Property, plant and equipment	60.97	69.45
b	Other Non current assets	34.03	23.38
Total non-current assets		95.00	92.83
2 Current assets			
a	Trade receivables	1974.11	1866.24
b	Cash and cash equivalents	27.28	52.70
c	Other bank balances	9.85	85.63
d	Short-term loans and advances	10.53	22.78
e	Other current assets	1982.40	1786.61
Total current assets		4004.16	3813.97
TOTAL Assets		4099.15	3906.80

For and on behalf of the Board of Directors of
UHM VACATION LIMITED
CIN - U55101MH2009PLC190976


Izhar Ahmed
Chairman and Managing Director
DIN : 00519156
Date: 02.07.2026
Place: Mumbai



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Mumbai-400072, Maharashtra, India

**CONSOLIDATED CASH FLOW STATEMENT
FOR THE YEAR ENDED ON MARCH 31, 2026**

Particulars	(INR In Lakh)	
	Year Ended	
A Date of start of reporting period	31-03-2026	31-03-2025
B Date of end of reporting period	01-04-2025	01-04-2024
C Whether results are audited or unaudited	31-03-2026	31-03-2025
D Nature of report standalone or consolidated	Audited	Audited
	Consolidated	Consolidated
A Cash flows from operating activities		
Net profit before tax		
Adjustments :	747.78	818.38
Depreciation and amortization	9.06	9.09
Interest income	-6.02	-5.36
Interest expense	3.26	3.39
Operating Profit before working capital changes	754.08	825.50
Movements in working capital :		
Increase/(Decrease) In Foreign currency translation reserve	41.78	10.19
(Increase) Decrease in Other Current Assets	-195.79	-776.61
(Increase) Decrease in Trade Receivables	-107.87	-1149.10
(Increase) Decrease in Short Term Loans & Advances	12.26	-15.29
Increase/(Decrease) in Short term borrowings	-9.97	9.58
Increase/(Decrease) in Trade Payables	-557.89	1067.69
Increase/(Decrease) in Short term provisions	122.19	52.09
Increase/(Decrease) in Other Current Liabilities	-106.47	116.80
Working capital changes	-801.77	-684.65
Cash generated from operations	-47.69	140.85
Less: Income Tax Provision for Current & Previous Period	-118.96	-98.92
Less: Deferred Tax Provision	-0.18	-1.16
Less: Prior period item / Extra-ordinary items		-7.44
Net cash flows from operating activities (A)	-166.83	33.32
B Cash flows from investing activities		
Purchase of property, plant and equipment (net of sale)	-0.58	-3.24
Proceeds From bonus Issue	-300.99	
Increase/(Decrease) of Deferred Tax Liability	0.18	1.16
Investment / (sales) in associates equity shares		
Increase/(Decrease) of Non-Current Assets	-10.65	-23.38
Interest received	6.02	5.36
Net cash used in investing activities (B)	-306.01	-20.10
C Cash flows from financing activities		
Increase/(Decrease) Long Term Provisions	-4.73	7.35
Proceeds from issue of equity shares (including securities premium)	379.62	
Finance costs paid	-3.26	-3.39
Net cash used in financing activities (C)	371.63	3.96
Net Increase / (decrease) in cash and cash equivalents (A+B+C)	-101.21	17.19
Cash and cash equivalents at beginning of the year/period	138.34	121.15
Cash and cash equivalents at the end of the period	37.12	138.34

For and on behalf of the Board of Directors of

UHM VACATION LIMITED
CIN - U55101MH2009PLC190976


Izhar Ahmad
Chairman and Managing Director
DIN : 00519156
Date: 02.07.2026
Place: Mumbai





(FORMERLY KNOWN AS UHM VACATION PRIVATE LIMITED)

Date: 02/07/2026

To,
Corporate Relationship Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai – 400 001.

Ref: Scrip Code: 544779 Scrip ID: UHMVL

Subject: Declaration on Auditor's Report with unmodified Opinion -Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/Madam,

In Compliance with the provision of Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, I hereby declare that M/s S C Mehra and Associates LLP, Chartered Accountants (Firm Registration No.: 106156W), Statutory Auditors of the Company have issued an Audit Report with unmodified opinion on Audited Financial Results (Standalone & Consolidated) of the Company for the half year and financial year ended March 31, 2026.

You are request you to take the same on record.

Thanking You,

Yours Faithfully

For UHM Vacation Limited


Izhar Ahmad
Managing Director
DIN: 00519156

