



WWL/CS/2024-25/098

Date: 12<sup>th</sup> November, 2024

<b>National Stock Exchange of India Limited</b> Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex, Bandra (E) Mumbai-400051 NSE Symbol: WEWIN	<b>BSE Limited</b> Floor 25, P.J Towers, Dalal Street, Fort, Mumbai- 400001 BSE Scrip Code: 543535
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**Subject: Outcome of Board Meeting held on 12<sup>th</sup> November, 2024 pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligation and Disclosure Requirements) Regulations, 2015 ("SEBI LODR").**

Respected Sir/Madam,

With reference to above subject matter and in compliance with Regulation 30 of SEBI Listing Regulations, we hereby inform you that a meeting of the Board of Directors (the "Board") of We Win Limited ("WE WIN"/"Company") was held today, on 12<sup>th</sup> November, 2024 and inter-alia considered and approved the following:

1. Considered and approved the unaudited financial results (Standalone and consolidated) along with Limited Review Report of the company for the Quarter ended on 30<sup>th</sup> September 2024.

The meeting commenced at 03:00 PM and concluded at 06:45 PM.

Kindly take the above information on your records.

Thanking you,

For We Win Limited



**Ashish Soni**  
Company Secretary & Compliance Officer

**We Win Limited**

www.wewinlimited.com

(CIN: L74999MP2007PLC019623)

Plot No. C-6, IT Park

Badwai, Bhopal - 462038 Madhya Pradesh, India

Phone : +91 755 4278897

Email : contact@wewinlimited.com



WWL/CS/2024-25/097

Date: 12<sup>th</sup> November, 2024

<b>National Stock Exchange of India Limited</b> Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex, Bandra (E) Mumbai-400051 <b>NSE Symbol: WEWIN</b>	<b>BSE Limited</b> Floor 25, P.J Towers, Dalal Street, Fort, Mumbai- 400001 <b>BSE Scrip Code: 543535</b>
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**Sub: - Submission of Un-Audited Financial Results (Standalone & Consolidated) of the Company along with the Limited Review Report from Statutory Auditors for the quarter ended on 30<sup>th</sup> September 2024 as per Regulation 33 of SEBI (LODR) Regulations, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 33 of the SEBI (LODR) Regulations, 2015, we are pleased to submit the Un- audited Financial Results (Standalone & Consolidated) of the company along with the Limited Review Report from Statutory Auditors for the quarter ended on 30<sup>th</sup> September 2024, which were approved by the Audit Committee and Board of Directors at their meeting held on Tuesday 12<sup>th</sup> November 2024.

Kindly take the same on your records and acknowledge the receipt of the same.

Thanking you,

**For We Win Limited**



**Ashish Soni**  
**Company Secretary & Compliance Officer**



**We Win Limited**

www.wewinlimited.com

(CIN: L74999MP2007PLC019623)

Plot No. C-6, IT Park

Badwai, Bhopal - 462038 Madhya Pradesh, India

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# SETHIA MANOJ & Co.



Chartered Accountants

215, First Floor, Zone-1, M.P. Nagar, BHOPAL Ph.: 0755-4222919, Mob.: 9826019919

E-mail : sethiamanojandcompany@gmail.com

Ref. ....

Date : .....

**Independent Auditor's Limited Review Report on Unaudited Quarterly Standalone Financial Results of We Win Limited in pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
M/s We Win Limited

We have reviewed the accompanying statement of unaudited standalone financial results of M/s We Win Limited ('the company') for the quarter ended 30<sup>th</sup> September 2024 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019.

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

We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statement is free from material misstatement. A review is limited primarily to inquiries of Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed u/s 133 of the Companies Act, 2013, read with relevant Rules issued there under and other accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019, including the manner in which is to be disclosed, or that it contains any material misstatement.

We have reviewed the financial results and other information presented in accordance with Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34") for the quarter ended 30<sup>th</sup> September 2024 and have been presented solely on the basis of information compiled by the management.

For Sethia Manoj & Co.  
Chartered Accountants  
FRN: 0210800

CA Manoj Sethia  
Proprietor  
M. No: 076091



Place: Bhopal

Date: 12/11/2024

Peer Review No: 015343

UDIN: 24076091BKEGTWE346

**WE WIN LIMITED, BHOPAL**

**STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS ON 30.09.2024**

Particulars	Amount (in Rs. Lakhs)	
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
<b>ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Property, Plant and Equipment	1,194.66	351.75
(b) Capital Work in Progress	-	760.06
(c) Other Intangible Assets	47.32	64.40
(d) Investment in Associates	0.40	0.40
(e) Financial Assets		
Other Financial Assets	389.91	393.57
(f) Deferred Tax Assets (Net)	55.96	61.08
(g) Other Non-Current Assets	107.83	107.87
<b>(2) Current Assets</b>		
(a) Financial Assets		
(i) Trade Receivables	1,635.11	1,576.47
(ii) Cash and cash equivalents	517.26	1,175.96
(iii) Short term Loans	72.81	46.71
(b) Other Current Assets	782.79	424.54
(c) Current Tax Assets (net)	236.44	171.30
<b>TOTAL ASSETS</b>	<b>5,040.50</b>	<b>5,134.10</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,016.10	1,016.10
(b) Other Equity	1,702.42	1,622.92
<b>Liabilities</b>		
<b>(1) Non-current Liabilities</b>		
(a) Financial Liabilities		
Long Term Borrowings	418.62	520.69
(b) Other Non Current Liabilities	-	-
(c) Provisions	78.01	71.48
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Short Term Borrowings	430.17	717.81
(ii) Trade Payables	413.50	371.10
(b) Other Current Liabilities	227.73	305.36
(c) Provisions	753.95	508.64
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,040.50</b>	<b>5,134.10</b>

For and on behalf of the Board of Directors of  
**We Win Limited**



*Abhishek Gupta*

**(Abhishek Gupta)**  
Managing Director  
DIN: 01260263

Place : Bhopal  
Dated : 12.11.2024

WE WIN LIMITED, BHOPAL

STANDALONE STATEMENT OF PROFIT AND LOSS FOR THE QUARTER/ HALF YEAR ENDED SEPTEMBER 30, 2024

Sr. No.	Particulars	Amount (In Rs Lakhs)					
		Quarter ended			For the half Year ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
<b>I.</b>	<b>INCOME</b>						
	Revenue from operations	2,039.80	1,883.49	1,496.17	3,923.28	2,895.79	6,504.35
	Other Income	11.61	6.53	15.05	18.15	22.04	75.12
	<b>Total Income (I + II)</b>	<b>2,051.41</b>	<b>1,890.02</b>	<b>1,511.22</b>	<b>3,941.43</b>	<b>2,917.82</b>	<b>6,579.46</b>
<b>II.</b>	<b>EXPENSES</b>						
	Employee benefit expense	1,672.17	1,499.63	1,116.37	3,171.80	2,139.96	4,830.52
	Finance Costs	38.26	22.93	45.73	61.19	64.37	124.20
	Depreciation and amortization expense	82.08	52.76	39.61	134.84	73.29	194.75
	Other expenses	233.38	224.44	286.96	457.81	528.97	1,109.92
	<b>Total Expenses</b>	<b>2,025.89</b>	<b>1,799.75</b>	<b>1,488.67</b>	<b>3,825.64</b>	<b>2,806.58</b>	<b>6,259.38</b>
<b>III.</b>	<b>Profit/(loss) before exceptional items or tax (I-II)</b>	<b>25.52</b>	<b>90.26</b>	<b>22.55</b>	<b>115.79</b>	<b>111.24</b>	<b>320.08</b>
<b>IV.</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>V.</b>	<b>Profit/(loss) before tax (V-VI)</b>	<b>25.52</b>	<b>90.26</b>	<b>22.55</b>	<b>115.79</b>	<b>111.24</b>	<b>320.08</b>
<b>VI.</b>	<b>Tax Expense</b>						
	(1) Current Tax	6.19	26.12	6.83	32.31	37.92	94.81
	(2) Prior Period Tax	-	-	0.43	-	0.43	-21.47
	(3) Deferred Tax	1.46	-2.13	5.79	-0.67	-1.97	-0.09
	<b>Total Tax Expense</b>	<b>7.65</b>	<b>24.00</b>	<b>13.05</b>	<b>31.64</b>	<b>36.38</b>	<b>73.25</b>
<b>VII.</b>	<b>Profit/(loss) for the period (IX+XII)</b>	<b>17.88</b>	<b>66.27</b>	<b>9.50</b>	<b>84.14</b>	<b>74.86</b>	<b>246.83</b>
<b>VIII.</b>	<b>Other comprehensive income</b>						
	(a) Items that will not be reclassified to profit or loss						
	(i) Remeasurement gain/(loss) on post-employment defined benefit plans	1.93	-0.79	1.70	1.14	22.55	23.01
	(ii) Income tax relating to items in (i)	-0.49	0.20	-0.43	-0.29	-5.68	-5.79
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
<b>IX.</b>	<b>Total Comprehensive Income for the period</b>	<b>20.30</b>	<b>65.28</b>	<b>11.63</b>	<b>85.58</b>	<b>103.09</b>	<b>275.63</b>
<b>X.</b>	<b>Earnings per equity share:</b>						
	(1) Basic	0.20	0.64	0.11	0.84	1.01	2.71
	(2) Diluted	0.20	0.64	0.11	0.84	1.01	2.71

For and on behalf of the Board of Directors of  
We Win Limited

*Abhishek Gupta*  
(Abhishek Gupta)  
Managing Director  
DIN: 01260263



Place : Bhopal  
Dated : 12.11.2024

**WE WIN LIMITED, BHOPAL**

**STANDALONE CASH FLOW STATEMENT**

Amount (in Rs.Lakhs)

Particulars	For the Half year ended		Year Ended
	30.09.2024	30.09.2023	31.03.2024
<b>Cash Flow From Operating Activities</b>			
Profit before Tax	115.79	111.24	320.08
Adjustments to reconcile profit before tax to cash generated by			
Depreciation and amortisation expenses	134.84	73.29	157.94
Finance costs	61.19	64.37	70.57
Capital grant received amortised during the period	-	-	-2.58
(Profit)/ Loss on sale of Fixed Assets	-1.92	-	0.02
Remeasurement gain/(loss) on post-employment defined benefit plan	1.14	22.55	23.01
<b>Changes in working capital:</b>			
Trade receivables	-58.64	79.67	256.64
Short Term Loans & Advances	-26.11	-19.14	16.02
Other current assets	-358.26	-394.70	-104.76
Current Tax Assets (Net)	-65.14	-113.97	6.51
Short Term Borrowings	-287.63	512.36	148.36
Trade payables	42.40	115.23	244.45
Other current liabilities	-77.63	4.43	203.05
Short-term provisions	245.31	122.17	166.04
<b>Sub-total</b>	<b>-274.67</b>	<b>577.50</b>	<b>1,505.34</b>
Less: Income taxes Paid	-32.31	-37.92	-94.81
Less: Prior Period Tax	-	-0.43	21.47
<b>Net Cash generated by Operating Activities</b>	<b>-306.98</b>	<b>539.15</b>	<b>1,432.00</b>
<b>Cash Flow From Investing Activities</b>			
Capital expenditure on fixed assets, including capital advances	-952.23	-205.58	-273.81
Proceeds from Long Term Advances	3.65	-26.74	-272.84
Sale of Fixed Assets	5.54	1.74	1.74
(Increase)/ Decrease in Non-Current assets	748.05	-37.99	-405.65
<b>Net Cash Used In Investing Activities</b>	<b>-194.99</b>	<b>-268.59</b>	<b>-950.57</b>
<b>Cash Flow From Financing Activities</b>			
Proceeds From Long Term Borrowings	77.83	330.91	486.05
Repayment of Long Term Borrowings	-179.90	-70.18	-204.48
Other Long Term Liabilities/Provisions	6.53	-15.08	-8.68
<b>Finance Cost</b>			
Interest on Borrowings	-61.19	-64.37	-70.57
<b>Net Cash Used In Financing Activities</b>	<b>-156.73</b>	<b>181.29</b>	<b>202.32</b>
Net Increase Or Decrease In Cash And Cash Equivalents	-658.70	451.85	683.75
Cash and Cash Equivalents at the Beginning of the Period	1,175.96	492.20	492.20
<b>Cash and Cash Equivalents at the end of the Period</b>	<b>517.26</b>	<b>944.05</b>	<b>1,175.96</b>
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>			
Cash and Cash Equivalents at the end of the Period as per B/S	517.26	944.05	1,175.96
Cash in Hand	0.58	0.14	0.89
Balances With Banks	0.00	1.12	1.30
Fixed deposits With Bank	516.68	942.79	1,173.77
<b>Cash and Cash Equivalents at the end of the Period</b>	<b>517.26</b>	<b>944.05</b>	<b>1,175.96</b>

Note: Previous year figures are regrouped/ reclassified wherever necessary

For and on behalf of the Board of Directors of  
**We Win Limited**



*Abhishek Gupta*  
**Abhishek Gupta**  
Managing Director  
DIN:01260263

Place: Bhopal  
Date: 12.11.2024

# SETHIA MANOJ & Co.



Chartered Accountants

215, First Floor, Zone-1, M.P. Nagar, BHOPAL Ph.: 0755-4222919, Mob.: 9826019919

E-mail : sethiamanojandcompany@gmail.com

Ref. ....

Date : .....

## Independent Auditor's Limited Review Report on Unaudited Quarterly Consolidated Financial Results of We Win Limited in pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To  
The Board of Directors  
M/s We Win Limited

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s We Win Limited ('the Holding company') and its Associate (the Holding Company and its associates together referred to as 'the Group') for the quarter ended 30<sup>th</sup> September 2024 ('the Statement'), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019.

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

We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial Statement is free from material misstatement. A review is limited primarily to inquiries of Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

The statement includes the results of the following entities:

1. Surevin Weartech Private Limited (Associate of We Win Limited)

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with applicable Indian Accounting Standards prescribed u/s 133 of the Companies Act, 2013, read with relevant Rules issued there under and other accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulation, 2015, as modified by SEBI Circular No. CIR/CFD/CMD1/44/2019 dated 29/03/2019, including the manner in which is to be disclosed, or that it contains any material misstatement.

We did not audit the financial statements of the Associate included in the Consolidated financial results, whose financial statements reflects as at 30<sup>th</sup> September 2024, total net profits of Rs.87.22 Lacs for the quarter ended on the date, and Rs. 1.64 Lacs. has been considered as forty percent share of the company in the consolidated financial results. These financial statements have been furnished to us by the management and our opinion on the consolidated financial results, in so far it relates to the amounts and disclosures included in respect of this associate is based on the unaudited financial results.

For Sethia Manoj & Co.  
Chartered Accountants  
FRN: 021080C



CA Manoj Sethia  
Proprietor

M. No: 076091

Place: Bhopal

Date: 12/11/2024

Peer Review No: 015343

UDIN: 24076091BKEGTV4332

**WE WIN LIMITED, BHOPAL**

**STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS ON 30.09.2024**

Particulars	Amount (in Rs. Lakhs)	
	As at 30.09.2024 (Unaudited)	As at 31.03.2024 (Audited)
<b>ASSETS</b>		
<b>(1) Non-current Assets</b>		
(a) Property, Plant and Equipment	1,194.66	351.75
(b) Capital Work in Progress	-	760.06
(c) Other Intangible Assets	47.32	64.40
(d) Investment in Associates	8.58	6.94
(e) Financial Assets		
Other Financial Assets	389.91	393.57
(f) Deferred Tax Assets (Net)	55.96	61.08
(g) Other Non-Current Assets	107.83	107.87
<b>(2) Current Assets</b>		
(a) Financial Assets		
(i) Trade Receivables	1,635.11	1,576.47
(ii) Cash and cash equivalents	517.26	1,175.96
(iii) Short term Loans	72.81	46.71
(b) Other Current Assets	782.79	424.54
(c) Current Tax Assets (net)	236.44	171.30
<b>TOTAL ASSETS</b>	<b>5,048.68</b>	<b>5,140.63</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
(a) Equity Share Capital	1,016.10	1,016.10
(b) Other Equity	1,710.60	1,629.46
<b>Liabilities</b>		
<b>(1) Non-current Liabilities</b>		
(a) Financial Liabilities		
Long Term Borrowings	418.62	520.69
(b) Other Non Current Liabilities	-	-
(c) Provisions	78.01	71.48
<b>(2) Current Liabilities</b>		
(a) Financial Liabilities		
(i) Short Term Borrowings	430.17	717.81
(ii) Trade Payables	413.50	371.10
(b) Other Current Liabilities	227.73	305.36
(c) Provisions	753.95	508.64
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>5,048.68</b>	<b>5,140.63</b>

For and on behalf of the Board of Directors of  
**We Win Limited**

Place : Bhopal  
Dated : 12.11.2024



*Abhishek Gupta*  
**(Abhishek Gupta)**  
Managing Director  
DIN: 01260263



WE WIN LIMITED, BHOPAL

CONSOLIDATED STATEMENT OF PROFIT AND LOSS FOR THE QUARTER/ HALF YEAR ENDED SEPTEMBER 30, 2024

Amount (in Rs. Lakhs)

Sr. No.	Particulars	Quarter ended			For the half Year ended		Year ended
		30.09.2024 (Unaudited)	30.06.2024 (Unaudited)	30.09.2023 (Unaudited)	30.09.2024 (Unaudited)	30.09.2023 (Unaudited)	31.03.2024 (Audited)
<b>I.</b>	<b>INCOME</b>						
	Revenue from operations	2,039.80	1,883.49	1,496.17	3,923.28	2,895.79	6,504.35
	Other Income	11.61	6.53	15.05	18.15	22.04	75.12
	<b>Total Income (I + II)</b>	<b>2,051.41</b>	<b>1,890.02</b>	<b>1,511.22</b>	<b>3,941.43</b>	<b>2,917.82</b>	<b>6,579.46</b>
<b>II.</b>	<b>EXPENSES</b>						
	Employee benefit expense	1,672.17	1,499.63	1,116.37	3,171.80	2,139.96	4,830.52
	Finance Costs	38.26	22.93	45.73	61.19	64.37	124.20
	Depreciation and amortization expense	82.08	52.76	39.61	134.84	73.29	194.75
	Other expenses	233.38	224.44	286.96	457.81	528.97	1,109.92
	<b>Total Expenses</b>	<b>2,025.89</b>	<b>1,799.75</b>	<b>1,488.67</b>	<b>3,825.64</b>	<b>2,806.58</b>	<b>6,259.38</b>
<b>III.</b>	<b>Profit/(loss) before exceptional items or tax (I-II)</b>	<b>25.52</b>	<b>90.26</b>	<b>22.55</b>	<b>115.79</b>	<b>111.24</b>	<b>320.08</b>
<b>IV.</b>	<b>Exceptional Items</b>	-	-	-	-	-	-
<b>V.</b>	<b>Profit/(loss) before tax (V-VI)</b>	<b>25.52</b>	<b>90.26</b>	<b>22.55</b>	<b>115.79</b>	<b>111.24</b>	<b>320.08</b>
<b>VI.</b>	<b>Tax Expense</b>						
	(1) Current Tax	6.19	26.12	6.83	32.31	37.92	94.81
	(2) Prior Period Tax	-	-	0.43	-	0.43	-21.47
	(3) Deferred Tax	1.46	-2.13	5.79	-0.67	-1.97	-0.09
	<b>Total Tax Expense</b>	<b>7.65</b>	<b>24.00</b>	<b>13.05</b>	<b>31.64</b>	<b>36.38</b>	<b>73.25</b>
<b>VII.</b>	<b>Profit/(loss) for the period (IX+XII)</b>	<b>17.88</b>	<b>66.27</b>	<b>9.50</b>	<b>84.14</b>	<b>74.86</b>	<b>246.83</b>
<b>VIII.</b>	<b>Share of Profit/ (Loss) from Associate</b>	<b>0.62</b>	<b>1.02</b>	<b>-0.24</b>	<b>1.64</b>	<b>-0.64</b>	<b>-2.77</b>
<b>IX.</b>	<b>Other comprehensive income</b>						
	(a) Items that will not be reclassified to profit or loss						
	(i) Remeasurement gain/(loss) on post-employment defined benefit plans	1.93	-0.79	1.70	1.14	22.55	23.01
	(ii) Income tax relating to items in (i)	-0.49	0.20	-0.43	-0.29	-5.68	-5.79
	B (i) Items that will be reclassified to profit or loss						
	(ii) Income tax relating to items that will be reclassified to profit or loss						
<b>X.</b>	<b>Total Comprehensive Income for the period</b>	<b>20.92</b>	<b>66.30</b>	<b>11.39</b>	<b>87.22</b>	<b>102.45</b>	<b>272.86</b>
<b>XI.</b>	<b>Earnings per equity share:</b>						
	(1) Basic	0.21	0.89	0.59	0.86	1.42	2.69
	(2) Diluted	0.21	0.89	0.59	0.86	1.42	2.69

For and on behalf of the Board of Directors of  
We Win Limited



*Abhishek Gupta*  
(Abhishek Gupta)  
Managing Director  
DIN: 01260263

Place : Bhopal  
Dated : 12.11.2024

WE WIN LIMITED, BHOPAL

CONSOLIDATED CASH FLOW STATEMENT

Amount (in Rs. Lakhs)

Particulars	For the Half year ended		Year Ended
	30.09.2024	30.09.2023	31.03.2024
<b>Cash Flow From Operating Activities</b>			
Profit before Tax	115.79	111.24	320.08
Adjustments to reconcile profit before tax to cash generated by			
Depreciation and amortisation expenses	134.84	73.29	157.94
Finance costs	61.19	64.37	70.57
Capital grant received amortised during the period	-	-	-2.58
Profit/ (Loss) on sale of Fixed Assets	-1.92	-	0.02
Remeasurement gain/(loss) on post-employment defined benefit plan	1.14	22.55	23.01
<b>Changes in working capital:</b>			
Trade receivables	-58.64	79.67	256.64
Short Term Loans & Advances	-26.11	-19.14	16.02
Other current assets	-358.26	-394.70	-104.76
Current Tax Assets (Net)	-65.14	-113.97	6.51
Short Term Borrowings	-287.63	512.36	148.36
Trade payables	42.40	115.23	244.45
Other current liabilities	-77.63	4.43	203.05
Short-term provisions	245.31	122.17	166.04
<b>Sub-total</b>	<b>-274.67</b>	<b>577.50</b>	<b>1,505.34</b>
Less: Income taxes Paid	-32.31	-37.92	-94.81
Less: Prior Period Tax	-	-0.43	21.47
<b>Net Cash generated by Operating Activities</b>	<b>-306.98</b>	<b>539.15</b>	<b>1,432.00</b>
<b>Cash Flow From Investing Activities</b>			
Capital expenditure on fixed assets, including capital advances	-952.23	-205.58	-273.81
Proceeds from Long Term Advances	3.65	-26.74	-272.84
Sale of Fixed Assets	5.54	1.74	1.74
(Increase)/ Decrease in Non-Current assets	748.05	-37.99	-405.65
<b>Net Cash Used In Investing Activities</b>	<b>-194.99</b>	<b>-268.59</b>	<b>-950.57</b>
<b>Cash Flow From Financing Activities</b>			
Proceeds From Long Term Borrowings	77.83	330.91	486.05
Repayment of Long Term Borrowings	-179.90	-70.18	-204.48
Other Long Term Liabilities/Provisions	6.53	-15.08	-8.68
Increase in Other Non Current Liabilities			
<b>Finance Cost</b>			
Interest on Borrowings	-61.19	-64.37	-70.57
<b>Net Cash Used In Financing Activities</b>	<b>-156.73</b>	<b>181.29</b>	<b>202.32</b>
Net Increase Or Decrease In Cash And Cash Equivalents	-658.70	451.85	683.75
Cash and Cash Equivalents at the Beginning of the Period	1,175.96	492.20	492.20
<b>Cash and Cash Equivalents at the end of the Period</b>	<b>517.26</b>	<b>944.05</b>	<b>1,175.96</b>
<b>Reconciliation of Cash and cash equivalents with the Balance Sheet:</b>			
<b>Cash and Cash Equivalents at the end of the Period as per B/S</b>	<b>517.26</b>	<b>944.05</b>	<b>1,175.96</b>
Cash in Hand	0.58	0.14	0.89
Balances With Banks	0.00	1.12	1.30
Fixed deposits With Bank	516.68	942.79	1,173.77
<b>Cash and Cash Equivalents at the end of the Period</b>	<b>517.26</b>	<b>944.05</b>	<b>1,175.96</b>

Note: Previous year figures are regrouped/ reclassified wherever necessary

For and on behalf of the Board of Directors of

We Win Limited

Abhishek Gupta

Managing Director

DIN:01260263

Place: Bhopal

Date: 12.11.2024



**WE WIN LIMITED**

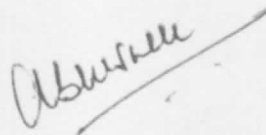
**Notes to the Unaudited Financial Results for the Quarter ended on 30<sup>th</sup> September 2024: -**

1. The above financial results are prepared in accordance with Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules thereunder and in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. Corresponding previous period's figures have been reworked, regrouped, rearranged and reclassified wherever necessary to confirm with current period's figure.
3. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their meeting held on 12/11/2024.
4. **Segment Reporting:** The Company is engaged in the business of Call centre services considered to be the only reportable business segment as per Accounting Standard 17 on Segment Reporting. The company mainly operates in India and there is no other significant geographical segment.
5. Basic earnings per shares are calculated by dividing the Net Profit after Tax attributable by the number of equity shares outstanding during the year.

**For and on behalf of the Board of Directors of  
We Win Limited**



Place: Bhopal  
Date: 12/11/2024



**Abhishek Gupta**  
(Managing Director)  
DIN: 01260263



WWL/CS/2024-25/096

Date: 12<sup>th</sup> November 2024

<b>National Stock Exchange of India Limited</b> Exchange Plaza, Plot No. C/1, G Block, Bandra- Kurla Complex, Bandra (E) Mumbai-400051 NSE Symbol: <b>WEWIN</b>	<b>BSE Limited</b> Floor 25, P.J Towers, Dalal Street, Fort, Mumbai- 400001 <b>BSE Scrip Code: 543535</b>
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**Sub: - Disclosure pursuant to Regulation to 33 (2) (a) of SEBI (LODR) Regulation, 2015.**

Dear Sir/Madam,

Pursuant to Regulation 33 (2) (a) of SEBI (LODR) Regulation, 2015, we hereby confirm, declare and certify that the Unaudited Financial Results (Standalone & Consolidated) for the quarter ended on 30<sup>th</sup> September 2024 do not contain any false or misleading statement or figures and do not omit any material fact which may make the statements or figures contain therein misleading.

Kindly take the information on your record.

Thanking you,

Yours faithfully,

For We Win Limited



**Vinay Kumar Giri**  
Chief Financial Officer

**We Win Limited**

www.wewinlimited.com

(CIN: L74999MP2007PLC019623)

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