

To,
NATIONAL STOCK EXCHANGE OF INDIA LTD.,

Address: Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051, Maharashtra, India

NSE Symbol: WINNY

Subject: Outcome of the Board Meeting and Submission of the Unaudited Standalone Financial Results for the Half year ended on 30th September, 2024.

Ref: Regulation 30, 33 and other applicable provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with corresponding circulars and notifications issued thereunder.

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on today i.e. 12th November, 2024 at 11:15 A.M. and Concluded at 11:45 A.M. at 103-104, ATP Arcade, Above Mr Bean's Coffee Shop, Nr. National Handloom House, Law Garden, Ahmedabad-380006, Gujarat, India, interalia discussed and considered the following matters:

1. Approval of Standalone Unaudited Financial Result for the Half Year ended on 30th September, 2024 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 along with Limited Review report;

Kindly acknowledge the receipt and take the same on record.

Thanking You.


FOR, WINNY IMMIGRATION & EDUCATION SERVICES LIMITED

Hirenkumar Khodidas Patel
Whole Time Director
DIN: 10295901

Date: 12th November, 2024

Place: Ahmedabad

CC: Financials

 103-104, ATP Arcade, Nr. National Handloom,
Law Garden, Ahmedabad-380 006, India.

 1800 419 3242  inquiry@winnyimmigration.com

 www.winnyimmigration.com

CIN : L93000GJ2008PLC054150

CNK Khandwala & ASSOCIATES

CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Financial Results for Half Year Ended 30Th September 2024 of Winny Immigration & Education Services Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

To
The Board of Directors of
Winny Immigration & Education Services Limited

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **Winny Immigration & Education Services Limited** ("the Company") for the half year ended September 30, 2024 ("The 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 ("Listing Regulations");
2. This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. Our responsibility is to express a conclusion on the Statement based on our review;
3. 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 ("ICAI"). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion;
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement of Unaudited Financial Results prepared in accordance with applicable Accounting Standards, prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other recognized accounting practices generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which, it is to be disclosed, or that it contains any material misstatement.

For CNK Khandwala & Associates
Chartered Accountants
Firm Registration No.: 107647W

Mukesh M. Khandwala

Mukesh M. Khandwala
Partner

Membership No. 032472

UDIN: 24032472BJZW T 52982

Place: Ahmedabad

Date: 12/11/2024



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AHMEDABAD | GANDHINAGAR | MUMBAI | BENGALURU | CHENNAI | VADODARA | DELHI | PUNE | DUBAI

WINNY IMMIGRATION & EDUCATION SERVICES LIMITED
(Formerly known as Winny Immigration & Education Services Private Limited)
(CIN:L93000GJ2008PLC054150)
Statement of Unaudited Financial results for the half year ended 30th September,2024

PARTICULARS	(Figures in ₹ Lakhs)			
	30th Sep,2024	31st Mar,2024	30th Sep,2023	31st Mar,2024
Date of Start of Reporting Period	01-04-2024	01-10-2023	01-04-2023	01-04-2023
Date of End of Reporting Period	30-09-2024	31-03-2024	30-09-2023	31-03-2024
Whether Results are Audited or Unaudited	Unaudited	Unaudited	Unaudited	Audited
Revenue from operations	426.80	625.99	454.71	1,080.69
Other Income	9.61	10.07	11.36	21.43
Total Income [A]	436.41	636.06	466.07	1,102.12
Expenses:				
Employee benefits expense	397.80	289.94	354.56	644.51
Finance costs	6.65	9.94	8.76	18.71
Depreciation and amortization expense	12.04	16.63	16.01	32.66
Other expenses	244.04	191.72	162.02	353.74
Total Expenses [B]	660.53	508.23	541.35	1,049.62
Profit before exceptional and extraordinary items and tax	(224.12)	127.83	(75.28)	52.50
Exceptional items/Extraordinary items	-	-	-	-
Profit / (Loss) after Exceptional and Extraordinary items and Tax [A-B]	(224.12)	127.83	(75.28)	52.50
Tax expense:				
(1) Current Tax	-	15.00	-	15.00
(2) Deferred tax (income)/expenses	(24.66)	(0.10)	(1.68)	(1.78)
(3) Taxes of Earlier Years	-	(0.30)	0.31	0.01
Profit/(Loss) for the period / year	(199.46)	113.23	(73.91)	39.27
Earnings per equity share: (In Absolute ₹)				
Basic	(10.70)	7.46	(4.87)	2.59
Dilluted	(10.70)	7.46	(4.87)	2.59


- The financial results of the company has been prepared in accordance with accounting standards as notified by Ministry of Corporate Affairs pursuant to section 133 of the Companies Act,2013 and in terms of Regulation 33 (Listing Obligations and Disclosure Requirement) Regulations 2015.
- The figures of the half year ended 31st March 2024 are the balancing figures between audited figures of the year ended 31st March 2024 and unaudited figure of the half year ended 30th September 2023.
- The above results are reviewed by the Audit Committee and approved by the board of directors of the company in the meetings held on 12th November,2024. The auditors have conducted limited review of these financial results.
- The requirement of " AS-17 - Segament Reposting" is not applicable on the company as it is engaged in single business segment.
- BEPS and DEPS for the half year ended 30th September,2024, 30th September 2023 and 31st March 2024 are not annualised and are restated as per weighted average number of shares of current period as per "AS-20-Earning Per Share".
- As per MCA notification dated 16th February,2015 companies whose shares are listed on SME exchange as referred to chapter IX of SEBI (Issue of Capital and Disclosure Requirement) Regulation 2018 are exempted from compulsory requirement of adoption of IND-AS.
- Figures of the previous periods have been regrouped whenever necessary, to correspond with the current period.
- The company has made certain changes in unaudited figures of 30th September 2023 to made the same as comparable with figures for 30th September 2024.

Place: AHMEDABAD
Date: 12/11/2024

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
WINNY IMMIGRATION AND EDUCATION SERVICES LTD


PATHIK SAVLA
(WHOLE-TIME DIRECTOR)
DIN : 10295908

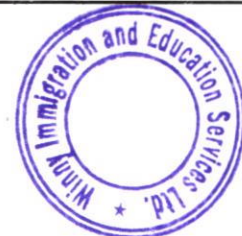

HIRENKUMAR KHODIDAS PATEL
(WHOLE-TIME DIRECTOR)
DIN : 10295901

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WINNY IMMIGRATION & EDUCATION SERVICES LIMITED
(Formerly known as Winny Immigration & Education Services Private Limited)
(CIN:L93000GJ2008PLC054150)
Statement of Assets and Liabilities as on 30th September,2024

PARTICULARS	(Figures in ₹ Lakhs)	
	Half Year Ended	Year Ended
	30-09-2024	31-03-2024
Whether Results are Audited or Unaudited	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	217.00	151.80
(b) Reserves & Surplus	636.81	78.91
(2) Non - Current liabilities		
(a) Long-term borrowings	17.43	27.04
(b) Long-term Provision	30.41	15.13
(3) Current liabilities		
(a) Short-term borrowings	18.88	179.80
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and		
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.64	0.18
(c) Short Term Provision	23.76	12.64
(d) Other current liabilities	85.45	77.33
TOTAL EQUITY AND LIABILITIES	1,030.38	542.83
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	74.29	80.59
(ii) Intangible assets	1.32	1.55
(b) Deferred tax Assets (Net)	44.22	19.56
(c) Long-term loans and advances	34.08	34.80
(2) Current assets		
(a) Trade Receivables	4.09	26.21
(b) Cash and Bank Balances	712.38	104.49
(c) Short-term loans and advances	154.52	274.60
(d) Other current assets	5.48	1.03
TOTAL ASSETS	1,030.38	542.83

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
WINNY IMMIGRATION AND EDUCATION SERVICES LTD

PLACE : AHMEDABAD
Date: 12/11/2024



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WINNY IMMIGRATION & EDUCATION SERVICES LIMITED
(Formerly known as Winny Immigration & Education Services Private Limited)
(CIN:L93000GJ2008PLC054150)
Statement of Cash Flow for the half year ended 30th September, 2024

PARTICULARS	(Figures in ₹ Lakhs)	
	Half Year Ended	Year Ended
	30-09-2024	31-03-2024
Whether Results are Audited or Unaudited	Unaudited	Audited
(A) Cash Flow from Operating Activities:		
Profit/(loss) Before Tax	(224.12)	52.50
Adjustments to Reconcile Profit Before Tax to Net Cash Flows:		
Depreciation and Amortisation Expense	12.04	32.66
Sundry Assets Written off	-	-
Provision for Gratuity Expense (Net of reversal)	24.73	(1.06)
Loss/(Profit) on Sale of Property, Plant & Equipments	-	-
Interest Income	(9.61)	(21.44)
Finance Cost	6.65	18.71
Operating Profit/(loss) before Working Capital Changes	(190.31)	81.37
Adjustments for:		
(Increase)/Decrease in Trade Receivable	22.11	(23.48)
(Increase)/Decrease in Other Current Assets	(1.13)	3.03
(Increase)/Decrease in Long Term Loans & Advances	0.72	(0.65)
(Increase)/Decrease in Short Term Loans & Advances	120.07	41.01
Increase/(Decrease) in Trade Payables	0.46	(12.95)
Increase/(Decrease) in Other Current Liabilities	8.11	0.12
Increase/(Decrease) in Long Term Provisions	-	(5.64)
Increase/(Decrease) in Short Term Provisions	1.69	7.09
Working Capital Adjustments	152.03	8.53
Cash generated from/(used in) Operations	(38.28)	89.90
Income Tax Paid (including Tax Deducted at Source)	(2.80)	(15.74)
Net Cash generated from /(used in) Operating Activities (A)	(41.08)	74.16
(B) Cash Flow from Investing Activities:		
Sale of Property, Plant and Equipment and Intangibles (Net)	-	-
Purchase of Property, Plant and Equipment and Intangibles	(5.51)	(5.00)
Purchased of Fixed Deposit	(500.00)	-
Interest Income	8.76	21.44
Net Cash Flow used in Investing Activities (B)	(496.75)	16.44
(C) Cash Flow from Financing Activities:		
Changes in Current Borrowings (net)	(160.92)	(6.96)
Proceeds from fresh issue of shares through IPO	912.80	-
IPO Expenses	(90.25)	-
Changes Non Current Borrowings	(9.61)	(18.22)
Finance Cost	(6.65)	(18.71)
Net Cash Flow from Financing Activities (C)	645.37	(43.89)
Net (Decrease)/Increase in Cash and Cash Equivalents (A+B+C)	107.54	46.71
Cash and Cash Equivalents at the Beginning of the period	104.49	57.78
Cash and Cash Equivalents at the End of the period	212.03	104.49

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WINNY IMMIGRATION & EDUCATION SERVICES LIMITED
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(CIN:L93000GJ2008PLC054150)
Statement of Cash Flow for the half year ended 30th September, 2024

PARTICULARS	(Figures in ₹ Lakhs)	
	Half Year Ended	Year Ended
Notes: Reconciliation of Cash and Cash Equivalents	30-09-2024	31-03-2024
Whether Results are Audited or Unaudited	Unaudited	Audited
Component of Cash & Cash equivalents		
Balance with Bank	209.60	100.16
Cash in Hand	2.43	4.33
Total	212.03	104.49

1. Cash flows are reported using the indirect method, whereby profit before tax is adjusted for the effects of transactions of a non-cash nature and any deferrals or accruals cash receipts or payments. The cash flows from regular revenue generating, financing and investing activities of the company are segregated.

FOR AND ON BEHALF OF THE BOARD OF DIRECTORS
WINNY IMMIGRATION AND EDUCATION SERVICES LTD

PLACE : AHMEDABAD
Date: 12/11/2024



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