Date: 05th November, 2026

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
ISIN: INE0S9101013

Sub: Outcome of the Board Meeting and Submission of the Un-audited Standalone Financial Results for the Half year ended September 30, 2026

Listing Regulation: Disclosure under Regulation 30 read with Schedule III, Reg. 32, 33 and all other applicable Regulations, if any, of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements), Regulations, 2015, (the Listing Regulations) as amended from time to time

Dear Sir/Madam,

This is to inform you that, the Board of Directors at their meeting held on today i.e. **Thursday, 05th November, 2026** at started **04.00 P.M. and Concluded at 04:30 P.M.** at 103-104, ATP Arcade, Nr. National Handloom House, Law Garden, Ahmedabad, Gujarat, India, 380006, interalia discussed and considered the following matters:

1. Approval of Standalone Un-audited Financial Result for the Half year ended on 30th September, 2026 as per Regulation 33 of the SEBI (LODR) Regulations, 2015 we are enclosing following:

a. Limited Review Report on Financial Result for the Half year ended on 30th September, 2026.

b. Statement showing the Standalone Un-audited Financial Result for the Half year ended on 30th September, 2026.

c. Auditor certificate Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Outcome of Board Meeting will be made available on website of the company at https://www.winnyglobal.co.

Kindly take the above on record and oblige.

Thanking You.

FOR, WINNY IMMIGRATION & EDUCATION SERVICES LIMITED

Shah Pranay Jayendrabhai

Digitally signed by Shah Pranay Jayendrabhai
Date: 2026.11.05 17:24:33 +05'30'

PRANAY JAYENDRABHAI SHAH
CHAIRMAN & MANAGING DIRECTOR
DIN: 02611727

INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE FINANCIAL RESULTS

TO,
THE BOARD OF DIRECTORS OF
WINNY IMMEGRATION & EDUCATION SERVICES LIMITED

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **WINNY IMMEGRATION & EDUCATION SERVICES LIMITED** ("the Company") for the half year ended on September 30, 2026 (the "Statement"), being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations 2015, as amended.

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 the Accounting Standard 25 "Interim Financial Reporting, 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 express conclusion on the Statement based on our review.

3. We conducted our review of the Statement accordance with the Standard on Review Engagement (SRE) 2410 'Review of Interim Financial Information performed by the Independent Auditor of the Entity' issued the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of the Company's personnel 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 Standard on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters than 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 stated in paragraph 3, nothing has come to our attention that causes us to believe that the accompanying the Statement, prepared in accordance with the recognition and measurement principles laid down in aforesaid Accounting Standards(AS) and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For B N P S and Associates LLP
Chartered Accountants
Firm Registration No.:008127S/S200013

Romit Shethwala
Partner
Membership No.: 155228
UDIN No.:26155228FSMUTT9845

B N P S and Associates LLP * Ahmedabad * Chartered Accountants

Place: Ahmedabad
Date: Nov 05, 2026

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,2026

PARTICULARS	(Figures in ₹ Lakhs)	
	Half Year Ended	Year Ended
	30th Sep,2026	31st Mar,2026
Whether Results are Audited or Unaudited	Unaudited	Audited
I. EQUITY AND LIABILITIES		
(1) Shareholders' Funds		
(a) Share Capital	217.00	217.00
(b) Reserves & Surplus	(384.32)	(259.56)
(2) Non - Current liabilities		
(a) Long-term borrowings	-	0.60
(b) Long-term Provision	14.91	14.60
(3) Current liabilities		
(a) Short-term borrowings	474.07	409.36
(b) Trade payables		
(i) Total outstanding dues of micro enterprises and small enterprises; and	0.04	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	21.98	13.11
(c) Short Term Provision	27.12	55.08
(d) Other current liabilities	30.04	27.40
TOTAL EQUITY AND LIABILITIES	**400.84**	**477.59**
II. ASSETS		
(1) Non-current assets		
(a) Property, Plant and Equipment and Intangible Assets		
(i) Property, Plant and Equipment	33.09	37.75
(ii) Intangible assets	8.71	12.50
(iii) Intangible Assets under Development	-	-
(b) Deferred tax Assets (Net)	27.27	27.32
(c) Long-term loans and advances	1.55	0.47
(2) Current assets		
(a) Trade Receivables	1.15	0.01
(b) Cash and Bank Balances	278.67	364.83
(c) Short-term loans and advances	39.86	17.50
(d) Other current assets	10.54	17.21
TOTAL ASSETS	**400.84**	**477.59**

For And On Behalf Of The Board Of Directors
Winny Immigration & Education Services Ltd

Place : Ahmedabad
Date: 05/11/2026

B N P S and Associates LLP * Chartered Accountants * Ahmedabad

Winny Immigration and Education Services Ltd.

Pranay Jayendrabhai Shah
Chairman & Managing Director
DIN : 02611727

WINNY IMMIGRATION & EDUCATION SERVICES LIMITED
(Formerly known as Winny Immigration & Education Services Private Limited)
(CIN: L93000GJ2008PLC054150)
Statement of Financial results for the half year ended 30th September, 2026

(Figures in ₹ Lakhs)

PARTICULARS	For the Half Year Ended			For the Year Ended
	30th Sep,2026	31st Mar,2026	30th Sep,2025	31st Mar,2026
Date of Start of Reporting Period	01-04-2026	01-10-2025	01-04-2025	01-04-2025
Date of End of Reporting Period	30-09-2026	31-03-2026	30-09-2025	31-03-2026
Whether Results are Audited or Unaudited	Unaudited	Audited	Unaudited	Audited
I Revenue from operations	152.59	45.76	179.19	224.95
II Other Income	8.87	10.20	16.07	26.27
III Total Income [I+II]	**161.46**	**55.96**	**195.26**	**251.22**
IV **Expenses:**				
Employee benefits expense	168.11	185.86	275.61	461.47
Finance costs	0.15	0.49	0.83	1.32
Depreciation and amortization expense	9.19	17.94	16.68	34.62
Other expenses	108.72	123.27	114.45	237.72
Total Expenses [IV]	**286.17**	**327.56**	**407.57**	**735.13**
V Profit before exceptional and extraordinary items and tax [III-IV]	**(124.71)**	**(271.60)**	**(212.31)**	**(483.91)**
VI Exceptional items/Extraordinary items	-	-	-	-
VII Profit / (Loss) after Exceptional and Extraordinary items and Tax [V-VI]	(124.71)	(271.60)	(212.31)	(483.91)
VIII **Tax expense:**				
(1) Current Tax	-	-	-	-
(2) Deferred tax (income)/expenses	0.05	191.28	(42.48)	148.80
(3) Taxes of Earlier Years	-	-	-	-
IX Profit/(Loss) for the period / year [VII-VIII]	**(124.76)**	**(462.88)**	**(169.83)**	**(632.71)**
X **Earnings per equity share: (In Absolute ₹) [Not annualised for half year]**				
Basic	(5.75)	(21.33)	(7.83)	(29.16)
Dilluted	(5.75)	(21.33)	(7.83)	(29.16)
XI **Paid up Equity Share Capital**				
Total No. of Shares (Weighted Average)	21,70,000	21,70,000	21,70,000	21,70,000
Face Value of Per Shares (In Absolute ₹)	10.00	10.00	10.00	10.00

1	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.
2	The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 05/11/2026. The Statutory Auditors have conducted a limited review of these financial results.
3	The Company has not recognised deferred tax assets on carried forward losses, during the half year ended 30th September 2026, in the absence of virtual certainty supported by convincing evidence of availability of sufficient future taxable profits. The same shall be reassessed in subsequent reporting periods in accordance with Accounting Standard (AS) 22 – "Accounting for Taxes on Income.
4	The Company is engaged in the business of immigration and visa services and does not have any other separate business segment. Though the Company has multiple branches, all are engaged in similar business activities with comparable risks and returns and are accordingly considered as one reportable segment. Hence, the requirements of Accounting Standard (AS) 17 relating to Segment Reporting are not applicable to the Company.
5	BEPS and DEPS for the half year ended 30th September, 2026, 30th September,2025 and 31st March 2026 are not annualised and are restated as per weighted average number of shares of current period as per "AS-20-Earning Per Share".
6	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
7	Figures of the previous periods have been regrouped whenever necessary, to correspond with the current period.

Place: Ahmedabad
Date: 05/11/2026

B N P S and Associates LLP Ahmedabad Chartered Accountants

Winny Immigration and Education Services Ltd.

For And On Behalf Of The Board Of Directors
Winny Immigration & Education Services Ltd

Pranay Jayendrabhai Shah
Chairman & Managing Director
DIN : 02611727

WINNY IMMIGRATION & EDUCATION SERVICES LIMITED
(Formerly known as Winny Immigration & Education Services Private Limited)
(CIN:L93000GJ2008PLC054150)
Statement of Cash Flow for the year ended 30th September, 2026

PARTICULARS	(Figures in ₹ Lakhs)	
	Half Year Ended	Year Ended
	30th Sep,2026	31st Mar,2026
Whether Results are Audited or Unaudited	**Unaudited**	**Audited**
(A) Cash Flow from Operating Activities:		
Profit/(loss) Before Tax	**(124.71)**	**(483.91)**
Adjustments to Reconcile Profit Before Tax to Net Cash Flows:		
Depreciation and amortisation expense	9.19	34.62
Provision for gratuity expense (net of reversal)	1.66	(0.81)
Interest income	(8.87)	(26.27)
Finance cost	0.15	1.32
Sundry assets written off	0.15	13.56
Provision for sales refund	4.80	32.55
Sundry balance written back	(0.05)	(1.74)
Foreign exchange loss	-	0.14
Operating Profit/(loss) before Working Capital Changes	**(117.68)**	**(430.54)**
Adjustments for:		
(increase)/decrease in trade receivable	(1.14)	3.59
(increase)/decrease in other current assets	7.38	(13.07)
(increase)/decrease in long term loans & advances	(1.08)	32.75
(increase)/decrease in short term loans & advances	(22.36)	(10.72)
Increase/(decrease) in trade payables	8.96	6.51
Increase/(decrease) in other current liabilities	2.64	(49.12)
Increase/(decrease) in long term provisions	-	(20.52)
Increase/(decrease) in short term provisions	(34.11)	(4.44)
Working Capital Adjustments	**(39.71)**	**(55.02)**
Cash generated from/(used in) Operations	**(157.39)**	**(485.56)**
Income Tax Paid (including Tax Deducted at Source)	(0.70)	2.93
Net Cash generated from /(used in) Operating Activities (A)	**(158.09)**	**(482.63)**
(B) Cash Flow from Investing Activities:		
Purchase of Property, Plant and Equipment and Intangibles	(0.90)	(18.69)
Purchased of Fixed Deposit	-	(396.95)
Redumption of Fixed Deposit	4.00	800.38
Interest Income	8.87	26.27
Net Cash Flow used in Investing Activities (B)	**11.97**	**411.01**
(C) Cash Flow from Financing Activities:		
Changes in Current Borrowings (net)	64.71	389.79
Proceeds from fresh issue of shares through IPO	-	-
IPO Expenses	-	-
Changes Non Current Borrowings	(0.60)	(6.86)
Finance Cost	(0.15)	(1.32)
Net Cash Flow from Financing Activities (C)	**63.96**	**381.61**
Net (Decrease)/Increase in Cash and Cash Equivalents (A+B+C)	**(82.16)**	**309.99**
Cash and Cash Equivalents at the Beginning of the period	360.82	50.83
Cash and Cash Equivalents at the End of the period	**278.66**	**360.82**

B N P S and Associates LLP * Chartered Accountants * Ahmedabad

Winny Immigration and Education Services Ltd.

Notes: Reconciliation of Cash and Cash Equivalents	30th Sep,2026	31st Mar,2026
PARTICULARS	**Unaudited**	**Audited**
Component of Cash & Cash equivalents		
Balance with Bank	1.30	4.79
Fixed Deposit Account - up to 3 months	276.28	354.00
Cash in Hand	1.08	2.03
Total	**278.66**	**360.82**

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 & Education Services Ltd

Place : Ahmedabad
Date: 05/11/2026

B N P S and Associates LLP * Ahmedabad * Chartered Accountants *

Winny Immigration and Education Services Ltd.

Pranay Jayendrabhai Shah
Chairman & Managing Director
DIN : 02611727

To,
The Board of Directors,
Winny Immigration & Education Services Limited
103-104, 1st Floor, ATP Arcade,
Law Garden, Ahmedabad
Gujarat, India - 380006

Report on Statement of Deviation and Variation in Utilization of Funds Raised through Initial Public Offer (IPO) by the **Winny Immigration & Education Services Limited till 30th September, 2026.**

1. This Report is issued in accordance to our engagement with Winny Immigration & Education Services Limited (The "Company") dated 20thOctober, 2026.
2. The accompanying annexure contains details of Statement of Deviation and Variation in Utilization of Funds Raised through initial public offer (IPO) till 30th September, 2026. The statement is initialed for identification purpose only.

Management's Responsibility for the Statement

3. The Management of the Company is responsible for the preparation of the Annexure. This includes collecting, collating and validating data and presentation thereof in the Annexure and the design, implementation and maintenance of internal control relevant to the preparation of the Annexure that are free from material misstatement, whether due to fraud or error. The Management of the Company is also responsible for the maintenance of proper books of account and other records and documents containing relevant details about Deviation and Variation in Utilization of Funds Raised through Initial Public Offer (IPO) by the Company.

Auditor's Responsibility

4. Our responsibility, for the purpose of this certificate, is limited to certifying the information contained in the Annexure on the basis of the examination of the books of accounts, Statements, other relevant records and Documents for the period ended 30th September, 2026 maintained by the Company and produced before us for verification containing relevant details about the Deviation and Variation in Utilization of Funds Raised through Initial Public Offer (IPO) by the Company.

5. We conducted our examination of the Annexure in accordance with the Guidance Note on Reports or Certificates for Special Purposes (the "Guidance Note") issued by the Institute of Chartered Accountants of India ("ICAI") and Standards on Auditing specified under Section 143(10) of the Companies Act 2013. The Guidance Note requires that we comply with the ethical requirements of the Code of Ethics issued by the ICAI.

6. We have complied with the relevant applicable requirements of the Standard on Quality Control (SQC) 1, Quality Control for Firms that Perform Audits and Reviews of Historical Financial Information, and Other Assurance and Related Services Engagements.

Opinion

7. On the basis of our examination of books of accounts, statements, other relevant records and documents containing relevant details for the Period ended 30th September 2026 and according to the information, explanations and representations given to us, Statement of Deviation and Variation in Utilization of Funds Raised through Initial Public Offer (IPO) by the company as per Annexure is accurately extracted from books of accounts.

Restriction on Use

8. The certificate is addressed to and provided to board of directors of the Company solely for the purpose of furnishing to National Stock Exchange of India for the Purpose of information and should not be used by any other person or for any other purpose without our prior written consent. Accordingly, we do not accept or assume any liability or any duty of care for any other purpose or to any other person to whom this report is shown or whose hands it may come without our prior written consent in writing.

DATE: 05/11/2026
PLACE: AHMEDABAD

FOR, B N P S AND ASSOCIATES LLP
CHARTERED ACCOUNTANTS
FRN: 008127S/S200013

ROMIT SHETHWALA
PARTNER
MEMBERSHIP NUMBER: 155228
UDIN: 26155228NKYUGU3701

B N P S and Associates LLP * Chartered Accountants * Ahmedabad

Encl: Statement of deviation and variation in utilization of funds raised.

Annexure

Statement of deviation and variation in utilization of funds raised

We have examined the records, books, and papers (collectively referred to as "the Records") of Winny Immigration & Education Services Limited made available and placed before us. Based on our examination of the Records, the information and explanations provided by the Company and its officers, and to the best of our knowledge and belief, we hereby certify that the proceeds raised through the Initial Public Offering (IPO) dated 25th June 2024 have been utilized for the purposes stated in the Offer Document/Prospectus, as modified from time to time and approved by the Board of Directors, Audit Committee, and shareholders of the Company, wherever applicable.

The details of such utilization of IPO proceeds up to 30th September, 2026 are provided in the table below:

Sr. No.	Object as disclosed in the Offer Document	Revised Amount in EGM as on 11-10-2025 (Rs in Lakhs)	Actual Utilized Amount (Rs in Lakhs)	Unutilized Amount (Rs in Lakhs)	Remarks, (if any)
1.	Issue related expenses	70.00	70.00	-	-
2.	Opening of new offices in India	-	-	-	-
3.	Software Development	32.20	32.20	-	-
4.	Repayment of Debt	159.00	159.00	-	-
5.	Advertising and Business Promotion Expense	369.57	132.94	236.63	-
6.	General Corporate Purpose	199.03	199.03	-	-
7.	Licensing AI-enabled CRM System from Third Party Vendor	75.00	47.28	27.72	
8.	Obtaining Overseas Recruitment Agent (RA) License	08.00	-	08	
	Total	**912.80**	**640.45**	**272.35**	-

We hereby certify that there has been no deviation from the approved IPO objects.

Deviation or variation could mean:

- Deviation in the objects or purposes for which the funds have been raised; or
- Deviation in the amount of funds actually utilized as against what was originally disclosed; or
- Change in terms of a contract referred to in the fund-raising documents i.e., prospectus.

B N P S and Associates LLP * Chartered Accountants * Ahmedabad