

Date: November 05, 2025

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai-400051

Dear Sir/Ma'am,

Sub: Outcome of board meeting held today i.e. on Wednesday, November 05, 2025, in terms of second proviso to Regulation 30(6) Of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref: Winsol Engineers Limited (Symbol/ISIN: WINSOL /INE0S3D01016)

In reference to captioned subject, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held today, i.e. on Wednesday, November 05, 2025, at the Registered Office of the Company situated at Shop No. 301, Madhav Commercial Complex, Near Crystal Mall, Khodiyar Colony, Jamnagar- 361006, Gujarat, has inter-alia;

1. Considered and approved the Unaudited Standalone & Consolidated Financial Results of the Company for the half year ended on September 30, 2025, along with Statement of Assets and Liabilities and Cash Flow Statement as per provisions of Regulation 33 of the SEBI Listing Regulations, along with Limited Review Report;
2. Considered and approved all other business as per agenda circulated.

The meeting of Board of Directors of the Company commenced at 4:00 PM (IST) and concluded at 5:00 PM (IST).

Kindly take the same on your records and oblige us.

Thanking you.

Yours faithfully,
For, **Winsol Engineers Limited**

Ramesh Jivabhai Pindariya
Chairman cum Managing Director
DIN: 07322863

Place: Jamnagar

End: A/a-

Date: November 05, 2025

To,
Listing Compliance Department
National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex
Bandra East, Mumbai-400051

Dear Sir/Ma'am,

Sub: Submission of Unaudited Standalone & Consolidated Financial Results of the Company for the half year ended on September 30, 2025 along with Limited Review Report.

Ref: Winsol Engineers Limited (Symbol/ISIN: WINSOL /INE0S3D01016)

With reference to captioned subject and pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Unaudited Standalone and Consolidated Financial Results of the Company for the half year ended on 30th September, 2025, along with Limited Review Report issued by Statutory Auditors for the half year ended on 30th September, 2025.

Kindly take the same on your records and oblige us.

Thanking You.

Yours faithfully,
For, **Winsol Engineers Limited**

Ramesh Jivabhai Pindariya
Chairman cum Managing Director
DIN: 07322863

Place: Jamnagar

End: A/a-

AUDITORS LIMITED REVIEW REPORT ON UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30.09.2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

**TO
THE BOARD OF DIRECTORS OF
WINSOL ENGINEERS LIMITED**

We have reviewed the accompanying statement of unaudited financial results ("the statement") of WINSOL ENGINEERS LIMITED ('the Company') and Its's Subsidiary of Repower Infrastructure Private Limited ('the Subsidiary Company') for the half-year ended 30th September, 2025 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these Consolidated financial statements based on our review.

We conducted our review of the statement 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. These standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it 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 above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For, Raichura & Co
Chartered Accountants
FRN: 126105W**



RRC
**Rohit R Chandresha
Partner**

Membership No. 158018

UDIN: 25158018BMIQCL8270

**Date: 05/11/2025
Place: Jamnagar**

WINSOL ENGINEERS LIMITED

CIN: L40100GJ2015PLC085516

Shop No.301, Madhav Commercial Complex, Near Crystal Mall, Khodiyar Colony, Jamnagar, Gujarat, India, 361006

Statement of Consolidated Unaudited Financial Results for the half year ended on 30th September,2025

(Rs. In Lakh except EPS)

| Particulars | | Half Year Ended | | | YEAR ENDED |
|-------------|---|-----------------|-----------------|-----------------|------------------|
| | | 30-09-2025 | 31-03-2025 | 30-09-2024 | 31-03-2025 |
| | Whether results are audited or unaudited | Unaudited | Audited | Unaudited | Audited |
| 1 | Revenue From Operations | | | | |
| | (a) Revenue From Operations | 6,610.46 | 6,959.94 | 4,181.91 | 11,141.85 |
| | (b) Other Income | 1.77 | 5.88 | 0.66 | 6.54 |
| | Total Income (a+b) | 6,612.24 | 6,965.82 | 4,182.57 | 11,148.39 |
| 2 | Expenditure | | | | |
| | (a) Cost of Construction | | | | |
| | (b) Purchases of stock-in-trade | 3,999.40 | 4,600.22 | 2,269.87 | 6,870.09 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (1,044.88) | (786.82) | (1,071.70) | (1,858.52) |
| | (d) Employee benefit expense | 542.82 | 556.47 | 419.96 | 976.43 |
| | (e) Finance Costs | 142.60 | 65.06 | 34.69 | 99.75 |
| | (e) Depreciation and amortisation expense | 19.32 | 20.98 | 17.99 | 38.97 |
| | (f) (i) Other Expenses | 1,998.81 | 1,702.90 | 1,700.42 | 3,403.32 |
| | (g) Loss on Future | | | | |
| | Total expenses | 5,658.07 | 6,158.81 | 3,371.23 | 9,530.04 |
| 3 | Profit (loss) Before exceptional & Extraordinary items and Tax | 954.17 | 807.01 | 811.34 | 1,618.35 |
| 4 | Exceptional items | | | | - |
| 5 | Profit (loss) from ordinary activates before Extraordinary Items and Tax | 954.17 | 807.01 | 811.34 | 1,618.35 |
| 6 | Extraordinary items | | | | |
| 7 | Profit (loss) from ordinary activities before tax | 954.17 | 807.01 | 811.34 | 1,618.35 |
| 8 | Tax Expenses - Current Tax | 259.03 | 230.71 | 213.35 | 444.06 |
| | (Less) : - MAT Credit | | | | |
| | - Deferred Tax | (1.23) | 2.40 | (6.79) | (4.39) |
| 9 | Profit (loss) from ordinary activities | 696.36 | 573.90 | 604.78 | 1,178.68 |
| 10 | Profit/(Loss) From Discountinuing Operation Before Tax | | | | - |
| 11 | Tax Expenses of Discountinuing Operations | | | | |
| 12 | Net Profit/(Loss) from Discountinuing Opration After Tax | | | | - |
| 13 | Profit(Loss) For Period Before Minority Interest | 696.36 | 573.90 | 604.78 | 1,178.68 |
| 14 | Share Of Profit / Loss Associates | | | | |
| 15 | Profit/Loss Of Minority Intersect | (0.12) | 0.0100 | 0.0017 | 0.01 |
| 16 | Net Profit (+)/ Loss (-) For the Period | 696.49 | 573.89 | 604.78 | 1,178.68 |

| | | | | | |
|----|--|----------|----------|----------|-----------------|
| 17 | Details of equity share capital | | | | |
| | Paid-up equity share capital | 1,153.52 | 1,153.52 | 1,153.52 | 1,153.52 |
| | Face value of equity share capital (per share) | 10.00 | 10.00 | 10.00 | 10.00 |
| 18 | Details Of Debt Securities | | | | |
| | Paid-up Debt Capital | | | | |
| | Face value of Debt Securities | | | | |
| 19 | Reserve Excluding Revaluation Reserves As Per Balance sheet Of previous Year | | | | |
| 20 | Debentuer Redemption Reserve | | | | |
| 21 | Other Equity | | | | |
| 22 | NetWorth | | | | 4,948.27 |
| 23 | Earnings per share (EPS) | | | | |
| | Basic & Diluted earnings per share | 6.04 | 4.98 | 4.49 | 10.22 |
| | Adjusted Basic & Diluted earnings per share | 6.04 | 4.98 | 4.49 | 10.22 |
| 24 | Debt Equity Ratio | | | | - |
| 25 | Debt Service Coverage Ratio | | | | - |
| 26 | Interest Services Coverage Ratio | 7.69 | 13.40 | 24.39 | 17.22 |

Notes:-

| | |
|----|--|
| 1 | The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 5th November 2025 |
| 2 | The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014. |
| 4 | As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS. |
| 5 | All activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operations of the company are conducted within India as such there is no separate reportable geographical segment |
| 6 | Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised. |
| 7 | Statement of Assets and Liabilities as on Half Year 30th September 2025 is enclosed herewith. |
| 8 | Previous Year's figures are regrouped, rearranged and recasted wherever necessary to confirm the current period's presentation. |
| 9 | The Consolidated Financial Result Includes Financial statement of Subsidiary - Repower Infrastructure Private Limited and Alunova Profiles Private Limited |
| 10 | During the reporting period, company incorporated a subsidiary under the name of Alunova Profiles Private Limited by holding 51% of its total share capital, with effect from May 24, 2025. |

For, Winsol Engineers Limited

Date :- 05-11-2025

Place:- Jamnagar

RAMESH JIVABHAI PINDARIYA
Chairman cum Managing Director
DIN: 07322863

WINSOL ENGINEERS LIMITED

CIN: L40100GJ2015PLC085516

Shop No.301, Madhav Commercial Complex, Near Crystal Mall, Khodiyar Colony, Jamnagar, Gujarat, India, 361006

Consolidated Unaudited Statement of Assets and Liabilities as at 30th September 2025

(Rs. In Lakh)

| | Particulars | As at 30/09/2025 | As at 31/03/2025 |
|----------|---|---------------------|---------------------|
| | | Unaudited | Audited |
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| | (a) Share capital | 1,153.52 | 1,153.52 |
| | (b) Reserves and surplus | 4,491.12 | 3,794.74 |
| | (c) Minority interest | 0.378 | 0.01 |
| | Sub-total - Shareholders' funds | 5,645.02 | 4,948.27 |
| 2 | Share application money pending allotment | | |
| 3 | Non-current liabilities | | |
| | (a) Long-term borrowings | 489.85 | 411.83 |
| | (b) Deferred tax liabilities (net) | 17.78 | 19.01 |
| | (c) Other long-term liabilities | | |
| | (d) Long-term provisions | | |
| | Sub-total - Non-current liabilities | 507.63 | 430.84 |
| 4 | Current liabilities | | |
| | (a) Short-term borrowings | 2597.46 | 1,265.47 |
| | (b) Trade payables | 1573.90 | 1,244.49 |
| | (i) Total Outstanding Dues of Micro and Small Enterprise | 657.86 | 603.55 |
| | (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise | 916.04 | 640.94 |
| | (c) Other current liabilities | 661.38 | 278.80 |
| | (d) Short-term provisions | 506.40 | 464.95 |
| | Sub-total - Current liabilities | 5,339.14 | 3,253.71 |
| | TOTAL - EQUITY AND LIABILITIES | 11,491.79 | 8,632.81 |
| B | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Fixed assets | 1904.02 | 204.63 |
| | (b) Non-current investments | - | - |
| | (c) Deferred tax assets (net) | | |
| | (d) Foreign Currency monetary item transaction difference asset account | | |
| | (e) Long-term loans and advances | 111.82 | 194.39 |
| | (f) Other non-current assets | | |
| | Sub-total - Non-current assets | 2,015.84 | 399.02 |
| 2 | Current assets | | |
| | (a) Current investments | | |
| | (b) Inventories | 3617.15 | 2,572.27 |
| | (c) Trade receivables | 4130.97 | 3,558.49 |
| | (d) Cash and cash equivalents | 38.57 | 46.56 |
| | (e) Bank Balance other than cash and cash equivalents | | - |
| | (e) Short-term loans and advances | 1689.25 | 2,056.47 |
| | (f) Other current assets | | |
| | Sub-total - Current assets | 9,475.95 | 8,233.79 |
| | TOTAL - ASSETS | 11,491.79 | 8,632.81 |

For, Winsol Engineers Limited

RAMESH JIVABHAI PINDARIYA
Chairman cum Managing Director
DIN: 07322863

Date :- 05-11-2025

Place:- Jamnagar

WINSOL ENGINEERS LIMITED

CIN: L40100GJ2015PLC085516

Shop No.301, Madhav Commercial Complex, Near Crystal Mall, Khodiyar Colony, Jamnagar, Gujarat, India, 361006

Consolidated Unaudited Cash Flow Statement for the Half Year ended 30th September,2025

(Rs. In Lakh)

| | Particulars | As at 30th September 2025 | As at 31st March, 2025 |
|-----------|---|---------------------------|------------------------|
| | | Unaudited | Audited |
| A. | Cash flow from operating activities | | |
| | Profit before Tax | 954.17 | 1,618.35 |
| | Adjustments for: | | |
| | Depreciation and amortisation | 19.32 | 38.97 |
| | Interest Income | (0.63) | (2.95) |
| | Finance costs | 142.60 | 99.75 |
| | Net (gain)/loss on sale of Investments | - | - |
| | Reserves Surplus Adjustment | (0.10) | (5.10) |
| | Operating profit / (loss) before working capital changes | 1,115.35 | 1,749.02 |
| | Movements in Working Capital | | |
| | (Increase) / Decrease Inventories | (1,044.88) | (1,858.52) |
| | (Increase) / Decrease Trade Receivables | (572.48) | (916.34) |
| | (Increase) / Decrease Other Current Assets | | |
| | (Increase) / Decrease Other loans and advances receivable | 367.22 | (1,607.70) |
| | Increase / (Decrease) Trade payables | 329.41 | 287.65 |
| | Increase / (Decrease) Short Term Borrowings | - | |
| | Increase / (Decrease) Short Term Provisions | 41.45 | 134.23 |
| | Increase / (Decrease) Other current liabilities | 382.58 | 232.36 |
| | Net Cash Generated/(Used in) Operations | (496.70) | (3,728.32) |
| | Cash flow from extraordinary items | | |
| | Direct Taxes Paid including for past years | (259.03) | (444.06) |
| | Dividend & Dividend Tax Paid | | |
| | Net cash flow from / (used in) operating activities (A) | 359.61 | (2,423.36) |
| B. | Cash flow from Investing activities | | |
| | Capital expenditure on fixed assets, including capital advances | (1,718.70) | (25.91) |
| | Movement in Long Term Loans & Advances | 82.57 | (168.68) |
| | Interest received | 0.63 | 2.95 |
| | Income From Joint Venture | - | |
| | Change in Non-Current Investment | - | - |
| | Net cash flow from / (used in) investing activities (B) | (1,635.50) | (191.64) |
| C. | Cash flow from financing activities | | |
| | Finance cost | (142.60) | (99.75) |
| | Increase in Share Capital | - | 2,015.85 |
| | Increase / (Decrease) Long Term Borrowings | 78.02 | 241.95 |
| | Proceeds from Issue of Share Capital to Minority Interest | 0.49 | - |
| | Minority Interest | - | 0.01 |
| | Increase / (Decrease) Short Term Borrowings | 1,331.99 | 444.48 |
| | Net cash flow from / (used in) financing activities (C) | 1,267.90 | 2,602.54 |
| | Net increase / (decrease) in Cash and cash equivalents (A+B+C) | (7.99) | (12.46) |
| | Cash and cash equivalents at the beginning of the year | 46.56 | 59.02 |
| | Cash and cash equivalents at the end of the year * | 38.57 | 46.56 |
| | * Comprises: | | |
| | (a) Cash on hand | 22.73 | 25.52 |
| | (b) Balances with banks | | |
| | (i) In current accounts | 15.84 | 21.04 |
| | (ii) In deposit accounts | | |
| | | 38.57 | 46.56 |

For, Winsol Engineers Limited

Date :- 05-11-2025

Place:- Jamnagar

RAMESH JIVABHAI PINDARIYA
Chairman cum Managing Director
DIN: 07322863

AUDITORS LIMITED REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF THE COMPANY FOR THE HALF YEAR ENDED 30.09.2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATION AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 AS AMENDED.

TO
THE BOARD OF DIRECTORS OF
WINSOL ENGINEERS LIMITED

We have reviewed the accompanying statement of unaudited financial results ("the statement") of WINSOL ENGINEERS LIMITED ("the Company") for the half year ended 30th September, 2025 being submitted by the company pursuant to the requirement of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. This Statement is the responsibility of the company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement 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. These standards require that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus it 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 above, nothing has come to our attention that causes us to believe that the accompanying statements of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Date: 05/11/2025
Place: Jamnagar



For, Raichura & Co
Chartered Accountants
FRN: 126105W

RR Chandresha
Rohit R Chandresha
Partner
Membership No. 158018
UDIN: 25158018BBIQCK6556

WINSOL ENGINEERS LIMITED**CIN: L40100GJ2015PLC085516****Shop No.301, Madhav Commercial Complex, Near Crystal Mall, Khodiyar Colony, Jamnagar, Gujarat, India, 361006****Statement of Standalone Unaudited Financial Results for the half year ended on 30th September 2025****(Rs. In Lacs)**

| | Particulars | HALF YEAR ENDED | | | YEAR ENDED |
|-----------|---|-----------------|-----------------|-----------------|------------------|
| | | 30-09-2025 | 31-03-2025 | 30-09-2024 | 31-03-2025 |
| | Whether results are audited or unaudited | Unaudited | Audited | Unaudited | Audited |
| 1 | Revenue From Operations | | | | |
| | (a) Revenue From Operations | 6,610.46 | 6,878.03 | 4,179.37 | 11,057.40 |
| | (b) Other Income | 1.77 | 5.88 | 0.66 | 6.54 |
| | Total Income (a+b) | 6,612.24 | 6,883.91 | 4,180.03 | 11,063.94 |
| 2 | Expenditure | | | | |
| | (a) Cost of Construction | | | | |
| | (b) Purchases of stock-in-trade | 3,999.40 | 4,600.22 | 2,269.87 | 6,870.09 |
| | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade | (1,044.88) | (786.82) | (1,071.70) | (1,858.52) |
| | (d) Employee benefit expense | 542.82 | 551.94 | 414.48 | 966.42 |
| | (e) Finance Costs | 140.58 | 61.58 | 34.69 | 96.27 |
| | (e) Depreciation and amortisation expense | 19.32 | 20.98 | 17.99 | 38.97 |
| | (f) (i) Other Expenses | 1,998.22 | 1,705.41 | 1,686.39 | 3,391.80 |
| | (g) Loss on Future | | | | |
| | Total expenses | 5,655.47 | 6,153.31 | 3,351.72 | 9,505.03 |
| 3 | Profit (loss) Before exceptional & Extraordinary items and Tax | 956.77 | 730.59 | 828.31 | 1,558.91 |
| 4 | Exceptional items | | | | |
| 5 | Profit (loss) from ordinary activates before Extraordinary Items and Tax | 956.77 | 730.59 | 828.31 | 1,558.91 |
| 6 | Extraordinary items | | | | |
| 7 | Profit (loss) from ordinary activities before tax | 956.77 | 730.59 | 828.31 | 1,558.91 |
| 8 | Tax Expenses - Current Tax | 259.03 | 215.75 | 213.35 | 429.10 |
| | (Less) : - MAT Credit | | | | |
| | - Deferred Tax | (1.23) | 2.40 | (6.79) | (4.39) |
| 9 | Profit (loss) from ordinary activities | 698.96 | 512.45 | 621.75 | 1,134.21 |
| 10 | Profit/(Loss) From Discountinuing Operation Before Tax | | | | |
| 11 | Tax Expenses of Discontinuing Operations | | | | |
| 12 | Net Profit/(Loss) from Discountinuing Opration After Tax | | | | |
| 13 | Profit(Loss) For Period Before Minority Interest | 698.96 | 512.45 | 621.75 | 1,134.21 |
| 14 | Share Of Profit / Loss Associates | | | | |
| 15 | Profit/Loss Of Minority Interst | | | | |
| 16 | Net Profit (+)/ Loss (-) For the Period | 698.96 | 512.45 | 621.75 | 1,134.21 |
| 17 | Details of equity share capital | | | | |
| | Paid-up equity share capital | 1,153.52 | 1,153.52 | 1,153.52 | 1,153.52 |
| | Face value of equity share capital (per share) | 10.00 | 10.00 | 10.00 | 10.00 |
| 18 | Details Of Debt Securities | | | | |
| | Paid-up Debt Capital | | | | |
| | Face value of Debt Securities | | | | |
| 19 | Reserve Excluding Revaluation Reserves As Par Balance sheet Of previous Year | | | | |
| 20 | Debentuer Redemption Reserve | | | | |
| 21 | Other Equity | | | | |

| | | | | | |
|----|--|------|-------|-------|-----------------|
| 22 | NetWorth | | | | 4,864.00 |
| 23 | Earnings per share (EPS) | | | | |
| | Basic & Diluted earnings per share | 6.06 | 4.44 | 4.65 | 9.83 |
| | Adjusted Basic & Diluted earnings per share | 6.06 | 4.44 | 4.65 | 9.83 |
| 24 | Debt Equity Ratio | | | | |
| 25 | Debt Service Coverge Ratio | | | | |
| 26 | Interest Services Coverage Ratio | 7.81 | 12.86 | 24.88 | 17.19 |

Notes:-

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|---|--|
| 1 | The above said financial results were reviewed by the Audit Committee and then approved by the Board of Directors at their respective Meetings held on 5th November, 2025 |
| 2 | The Statements is prepared in accordance with the requirement of Accounting Standards (AS) specified under section 133 of the Companies Act, 2013 read with rule 7 of the Companies (Accounts) Rules, 2014. |
| 3 | As per MCA Notification dated 16th February, 2015 Companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempted from the compulsory requirement of adoption of IND-AS. |
| 4 | All activities of the company revolve around the main business and as such there is no separate reportable business segment and all the operations of the company are conducted within India as such there is no separate reportable geographical segment |
| 5 | Earning Per share : Earning Per share is calculated on the weighted average of the share capital received by the company. Half yearly EPS is not annualised. |
| 6 | Statement of Assets and Liabilities as on half year ended 30th September 2025 is enclosed herewith. |
| 7 | Previous year/Period figures have been re-grouped, re-arranged wherever considered necessary |
| 8 | The figures for half year ended 31-03-2025 are the balancing figures between audited figures in respect of year ended 31.03.2025 and unaudited figures for the half year ended on 30.09.2024 |

For, Winsol Engineers Limited

Date :- 05/11/2025

Place:- Jamnagar

RAMESH JIVABHAI PINDARIYA
Chairman cum Managing Director
DIN: 07322863

WINSOL ENGINEERS LIMITED

CIN: L40100GJ2015PLC085516

Shop No.301, Madhav Commercial Complex, Near Crystal Mall, Khodiyar Colony, Jamnagar, Gujarat, India, 361006

Standalone Unaudited Statement of Assets and Liabilities as at 30th September,2025

(Rs. In Lakh)

| | Particulars | As at 30/09/2025 Unaudited | As at 31/03/2025 Audited |
|----------|---|----------------------------------|--------------------------------|
| A | EQUITY AND LIABILITIES | | |
| 1 | Shareholders' funds | | |
| | (a) Share capital | 1153.52 | 1,153.52 |
| | (b) Reserves and surplus | 4409.33 | 3,710.48 |
| | (c) Money received against share warrants | | |
| | Sub-total - Shareholders' funds | 5,562.85 | 4,864.00 |
| 2 | Share application money pending allotment | | |
| 3 | Non-current liabilities | | |
| | (a) Long-term borrowings | 493.85 | 411.83 |
| | (b) Deferred tax liabilities (net) | 17.78 | 19.01 |
| | (c) Other long-term liabilities | | |
| | (d) Long-term provisions | | |
| | Sub-total - Non-current liabilities | 511.63 | 430.83 |
| 4 | Current liabilities | | |
| | (a) Short-term borrowings | 2509.18 | 1,206.88 |
| | (b) Trade payables | 1572.70 | 1,244.37 |
| | (i) Total Outstanding Dues of Micro and Small Enterprise | 657.86 | 603.55 |
| | (i) Total Outstanding Dues of Creditors other than Micro and Small Enterprise | 914.84 | 640.82 |
| | (c) Other current liabilities | 647.84 | 264.78 |
| | (d) Short-term provisions | 491.49 | 448.99 |
| | Sub-total - Current liabilities | 5,221.21 | 3,165.02 |
| | TOTAL - EQUITY AND LIABILITIES | 11,295.70 | 8,459.85 |
| B | ASSETS | | |
| 1 | Non-current assets | | |
| | (a) Fixed assets | 1904.01 | 204.63 |
| | (b) Non-current investments | 23.81 | 23.30 |
| | (c) Deferred tax assets (net) | | |
| | (d) Foreign Currency monetary item transaction difference asset account | | |
| | (e) Long-term loans and advances | 111.82 | 194.39 |
| | (f) Other non-current assets | | |
| | Sub-total - Non-current assets | 2,039.64 | 422.32 |
| 2 | Current assets | | |
| | (a) Current investments | - | |
| | (b) Inventories | 3617.15 | 2,572.27 |
| | (c) Trade receivables | 4030.86 | 3,458.38 |
| | (d) Cash and cash equivalents | 26.53 | 35.94 |
| | (e) Bank Balance other than cash and cash equivalents | | - |
| | (e) Short-term loans and advances | 1581.51 | 1,970.94 |
| | (f) Other current assets | 0.00 | - |
| | Sub-total - Current assets | 9,256.05 | 8,037.53 |
| | TOTAL - ASSETS | 11,295.70 | 8,459.85 |

For, Winsol Engineers Limited

RAMESH JIVABHAI PINDARIYA
Chairman cum Managing Director

DIN: 07322863

Date :- 05/11/2025

Place:- Jamnagar

| WINSOL ENGINEERS LIMITED CIN: L40100GJ2015PLC085516 Shop No.301, Madhav Commercial Complex, Near Crystal Mall, Khodiyar Colony, Jamnagar, Gujarat, India, 361006 | | | |
|--|---|------------------------------|---------------------------|
| Unaudited Cash Flow Statement for the Half Year ended 30th September, 2025 | | | |
| | Particulars | As at 30th September 2025 | As at 31st March, 2025 |
| | | Unaudited | Audited |
| | | Rs. In Lacs | Rs. In Lacs |
| A. | Cash flow from operating activities | | |
| | Profit before Tax | 956.77 | 1,558.91 |
| | Adjustments for: | | |
| | Depreciation and amortisation | 19.32 | 38.97 |
| | Interest Income | (0.63) | (2.95) |
| | Finance costs | 140.58 | 96.27 |
| | Net (gain)/loss on sale of Investments | - | - |
| | Reserves Surplus Adjustment | (0.10) | (4.30) |
| | Operating profit / (loss) before working capital changes | 1,115.94 | 1,686.90 |
| | Movements in Working Capital | | |
| | (Increase) / Decrease Inventories | (1,044.88) | (1,858.52) |
| | (Increase) / Decrease Trade Receivables | (572.48) | (966.47) |
| | (Increase) / Decrease Other Current Assets | - | - |
| | (Increase) / Decrease Other loans and advances receivable | 389.43 | (1,591.49) |
| | Increase / (Decrease) Trade payables | 328.33 | 361.21 |
| | Increase / (Decrease) Short Term Borrowings | - | - |
| | Increase / (Decrease) Short Term Provisions | 42.50 | 133.03 |
| | Increase / (Decrease) Other current liabilities | 383.05 | 247.45 |
| | Net Cash Generated/(Used in) Operations | (474.05) | (3,674.78) |
| | Cash flow from extraordinary items | | |
| | Direct Taxes Paid including for past years | (259.03) | (429.10) |
| | Dividend & Dividend Tax Paid | | |
| | Net cash flow from / (used in) operating activities (A) | 382.86 | (2,416.98) |
| B. | Cash flow from Investing activities | | |
| | Capital expenditure on fixed assets, including capital advances | (1,718.70) | (25.91) |
| | Movement in Long Term Loans & Advances | 82.57 | (168.68) |
| | Interest received | 0.63 | 2.95 |
| | Income From Joint Venture | | |
| | Change in Non-Current Investment | (0.51) | - |
| | Net cash flow from / (used in) investing activities (B) | (1,636.01) | (191.64) |
| C. | Cash flow from financing activities | | |
| | Finance cost | (140.58) | (96.27) |
| | Increase in Share Capital | - | 2,015.85 |
| | Increase / (Decrease) Long Term Borrowings | 82.03 | 241.97 |
| | Movement in Non Current Liabilities | | |
| | Increase / (Decrease) Short Term Borrowings | 1,302.30 | 436.76 |
| | Net cash flow from / (used in) financing activities (C) | 1,243.74 | 2,598.31 |
| | Net increase / (decrease) in Cash and cash equivalents (A+B+C) | (9.41) | (10.32) |
| | Cash and cash equivalents at the beginning of the year | 35.94 | 46.25 |
| | Cash and cash equivalents at the end of the year * | 26.53 | 35.94 |
| | * Comprises: | | |
| | (a) Cash on hand | 12.19 | 14.98 |
| | (b) Balances with banks | | |
| | (i) In current accounts | 14.34 | 20.96 |
| | (ii) In deposit accounts | | |
| | | 26.53 | 35.94 |
| <div style="text-align: right;">For, Winsol Engineers Limited</div> <div style="display: flex; justify-content: space-between; margin-top: 20px;"> <div> Date :- 05/11/2025 Place:- Jamnagar </div> <div style="text-align: right;"> RAMESH JIVABHAI PINDARIYA Chairman cum Managing Director DIN: 07322863 </div> </div> | | | |