Western Overseas
STUDY ABROAD LIMITED
(FORMERLY KNOWN AS WESTERN OVERSEAS STUDY ABROAD PRIVATE LIMITED)
CIN: - L80903HR2013PLC050433
REGISTERED OFFICE: GROUND FLOOR-FIRST FLOOR, S.C.F NO-27-28, VIKAS VIHAR, AMBALA CITY-134003, HARYANA
EMAIL: INFO@WESTERN-OVERSEAS.COM | LANDLINE NO.: +91-0171-3500064

**Date:** 13th November, 2026

To,

Listing Department
**BSE Limited**
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai - 400001
Maharashtra

**Subject: Outcome of Board Meeting held on 13th November, 2026 pursuant to Regulation 30 and Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Dear Sir/Ma'am,

Pursuant to Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with Part A of Schedule III and the applicable SEBI circulars, we wish to inform you that the Board of Directors of **Western Overseas Study Abroad Limited** at its meeting held on **13th November, 2026**, inter alia, considered and approved the following:

**1. Reconstitution of the Audit Committee.**

The Board approved the reconstitution of the Audit Committee with the following composition with immediate effect:

Ms. Ambika Jindal - Chairperson
Ms. Sapna - Member
Mr. Pardeep Balyan – Member

**2. Reconstitution of the Nomination and Remuneration Committee.**

The Board approved the reconstitution of the Nomination and Remuneration Committee with the following composition with immediate effect:

Ms. Ambika Jindal - Chairperson
Ms. Sapna - Member
Mr. Umesh Chand Sharma – Member

**3. Reconstitution of the Stakeholders Relationship Committee.**

The Board approved the reconstitution of the Stakeholders Relationship Committee with the following composition with immediate effect:

Ms. Ambika Jindal - Chairperson
Ms. Sapna - Member
Mr. Umesh Chand Sharma – Member
The revised composition of the Committees is enclosed herewith as **Annexure A**.

**4. Approval of Unaudited Financial Results**

The Board considered and approved the Unaudited Financial Results (Standalone) for the half year ended 30th September, 2026, along with the Statement of Assets and Liabilities, Profit and Loss Account, Cash Flow Statement, and the Limited Review Report issued by the Statutory Auditors.

A copy of the same is enclosed herewith as **Annexure B.**

The above information shall also be hosted on the website of the Company.

The Board Meeting was commenced at 01:30 p.m. and concluded at 2:15 p.m.

You are requested to take the same on record.

Yours faithfully,

FOR **Western Overseas Study Abroad Limited**

SHRUTI GUPTA Digitally signed by SHRUTI GUPTA Date: 2026.11.13 14:24:16 +05'30'

**Shruti Gupta**
**Company Secretary**

**Annexure-A**

**Reconstitution of Committees of the Board**

**With effect from 13th November, 2026, the Committees of the Board shall be reconstituted as under:**

**1. Audit Committee**

| Name of Member | Designation in Committee | Category |
|---|---|---|
| Ms. Ambika Jindal | Chairperson | Non-Executive Independent Director |
| Ms. Sapna | Member | Non-Executive Independent Director |
| Mr. Pardeep Balyan | Member | Managing Director |

**The Company Secretary of the Company will act as the Secretary of the Committee.**

**2. Nomination and Remuneration Committee**

| Name of Member | Designation in Committee | Category |
|---|---|---|
| Ms. Ambika Jindal | Chairperson | Non-Executive Independent Director |
| Ms. Sapna | Member | Non-Executive Independent Director |
| Mr. Umesh Chand Sharma | Member | Non-Executive Independent Director |

**The Company Secretary of the Company will act as the Secretary of the Committee.**

**3. Stakeholders' Relationship Committee**

| Name of Member | Designation in Committee | Category |
|---|---|---|
| Ms. Ambika Jindal | Chairperson | Non-Executive Independent Director |
| Ms. Sapna | Member | Non-Executive Independent Director |
| Mr. Umesh Chand Sharma | Member | Non-Executive Independent Director |

**The Company Secretary of the Company will act as the Secretary of the Committee.**

# K V M S AND COMPANY

(formerly knows as Singla Mandeep & Associates)

**Chartered Accountants**

H.O #22, New partap Nagar, Near Vita Booth, Ambala City, Haryana
Ph:-(+91) (171) 2551507, (+91) 9896099207,7988139601
E-Mail:casinglamandeep@gmail.com


## LIMITED REVIEW REPORT

**Independent Auditor's Review report on Interim Un-Audited Standalone Financial Results for the half year ended on 30th September, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements ) Regulations, 2015 (as amended).**

To,

The Board of Directors,
Western Overseas Study Abroad Ltd.
Ground Floor & First Floor, S.C.F 27-28, Vikas Vihar
Ambala City-134003.

We have reviewed the accompanying statement of unaudited standalone financial results of **Western Overseas Study Abroad Limited** ('the company") for the half year ended **30th September, 2026**.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 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. This standard requires 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 provide 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 statement 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 Regulation 33 of the 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 K V M S and Company
Formerly known as Singla Mandeep & Associates

(Peer Reviewed Firm)
**Chartered Accountants**

FRN 028805N

CA Mandeep Singla
(Partner)

**Membership Number:- 530318**

**UDIN:** 26530318XXOEBH7364
**Place : Ambala**
**Date : 13.11.2026**

- **BRANCH OFFICES**: BARARA, PANCHKULA

**WESTERN OVERSEAS STUDY ABROAD LIMITED**
**Ground Floor & First Floor S.C.F- 27-28, Vikas Vihar, Ambala City - 134003**
**CIN No. U80903HR2013PLC050433**
**Unaudited Standalone Statement of Assets & Liabilities for the half year ended on 30th September' 2026**

| Particluars | As at 30th September 2026 Amount in Lakhs | As at 31st March, 2026 Amount in Lakhs |
|---|---|---|
| 1. EQUITY AND LIABILITIES | | |
| **(A) Shareholder's Funds** | | |
| (a) Share Capital | 601.20 | 601.20 |
| (b) Reserves and Surplus | 1306.16 | 1252.27 |
| (c) Money received against share warrants Sub-total-Shareholders' funds | 0.00 | 0.00 |
| **Sub-total-Shareholders' funds** | **1907.36** | **1853.47** |
| **(B) Non- Current Liabilities** | | |
| (a) Long-term borrowings | 0.00 | 0.00 |
| (b) Deferred tax liabilities (Net) | 0.00 | 0.00 |
| (c) Other Long term liabilities | 0.00 | 0.00 |
| (d) Long term Provisions | 0.00 | 0.00 |
| **Sub-total-Non- current liabilities** | **0.00** | **0.00** |
| **(C) Current Liabilities** | | |
| (a) Current Liabilities | 0.00 | 0.00 |
| (i) Short Term Borrowing | 481.75 | 210.15 |
| (b) Trade Payable | 81.52 | 21.89 |
| (c) Other current liabilities | 76.87 | 53.70 |
| (d) Short-term provisions | 65.49 | 98.35 |
| **Sub-total-current liabilites** | **705.64** | **384.09** |
| TOTAL - EQUITY AND LIABILITIES | **2613.00** | **2237.57** |
| 2. ASSETS | | |
| **(A) Non-current assets** | | |
| (a) Property, Plant & Equipment and Intagible Assets | | |
| (i) Property, Plant & Equipment | 324.58 | 235.60 |
| (ii) Intangible assets | 12.67 | 21.94 |
| (iii) Capital work-in-progress | 224.77 | 0.00 |
| (b) Non Current Investments | 200.42 | 84.90 |
| (c) Long Term Loan & Advance | 0.00 | 0.00 |
| (d) Other Non Current Assets | 317.54 | 320.47 |
| (e) Deferred tax Assets | 14.84 | 11.91 |
| **Sub-total-Non-current assets** | **1094.82** | **674.82** |
| **(B) Current Assets** | | |
| (a) Inventories | 0.00 | 14.04 |
| (b) Trade receivable | 591.43 | 386.98 |
| (c) Cash and bank balance | 15.54 | 499.28 |
| (d) Short-term loan and advances | 59.08 | 59.14 |
| (e) Other current assets | 852.14 | 603.31 |
| **Sub-total-current assets** | **1518.18** | **1562.75** |
| TOTAL - ASSETS | **2613.00** | **2237.57** |

For K. V. M. and Company
Formerly known as M/s Singla Mandeep & Associates
(Peer Reviewed Firm)
Chartered Accountants

CA. Mandeep Singla
(Partner)

Date : 13.11.2026
Place: Ambala City
UDIN: 26530318XXOEBH7364

For Western Overseas Study Abroad Limited
Managing Director
Pardeep Baliyan
(Managing Director)

For Western Overseas Study Abroad Limited
Director
Rekha Rani
(Director)

**WESTERN OVERSEAS STUDY ABROAD LIMITED**
**Ground Floor & First Floor S.C.F- 27-28, Vikas Vihar, Ambala City - 134003**
**CIN No. U80903HR2013PLC050433**
**Unaudited Standalone Financial Results for the half year ended on 30th September' 2026**

| Particulars | 6 months ended on 30th september, 2026 (Unaudited) ( Half Year) | 6 months ended on 31st march, 2026 (Unaudited) (Half Year) | 6 months ended on 31st march, 2026 (Audited) (Full Year) | 6 months ended on 30th september, 2025 (Unaudited) (Half Year) | 6 months ended on 31st march, 2025 (Audited) (Full Year) |
|---|---|---|---|---|---|
| I. Revenue From Operations | 743.42 | 880.84 | 2027.45 | 1146.61 | 2272.52 |
| II. Other Income | 4.34 | 3.80 | 7.07 | 3.28 | 22.45 |
| **III. Total Revenue (I+II)** | **747.76** | **884.64** | **2034.52** | **1149.88** | **2294.97** |
| **IV. Expenses** | | | | | |
| a) Cost of Materials Consumed | 0.00 | | 0.00 | 0.00 | 0.00 |
| b) Purchase of Stock-in-Trade | 0.00 | | 0.00 | 0.00 | 0.00 |
| c) (Increase)/Decrease in Stock of Finished Goods/WIP | 14.04 | (14.04) | (3.98) | 10.06 | (10.06) |
| d) Other Manufacturing expenses | 0.00 | | 0.00 | 0.00 | 0.00 |
| e) Employee benefit expenses | 245.80 | 299.21 | 577.62 | 278.41 | 774.50 |
| f) Finance Costs | 20.11 | 22.35 | 41.26 | 18.91 | 40.58 |
| g) Depreciation & amortisation expenses | 47.87 | 22.29 | 42.34 | 20.05 | 46.74 |
| h) Other expenses | 351.84 | 543.21 | 1004.71 | 461.50 | 1134.19 |
| **Total Expenses** | **679.66** | **873.01** | **1661.95** | **788.94** | **1985.94** |
| **V. Profit before exceptional and extraordinary items and tax (III - IV)** | **68.10** | **11.63** | **372.57** | **360.95** | **309.03** |
| **VI.Exceptional Items (Pref. Issue)** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **VII. Profit before extraordinary items and tax (V-VI)** | **68.10** | **11.63** | **372.57** | **360.95** | **309.03** |
| **VIII.Extraordinary Items** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |
| **IX. Profit before tax (VII-VIII)** | **68.10** | **11.63** | **372.57** | **360.95** | **309.03** |
| X.Tax Expenses | | | | | |
| a) Current year tax | 17.14 | 2.93 | 98.35 | 95.42 | 89.98 |
| b) MAT credit/Deferred tax | (2.93) | 1.73 | 1.44 | (0.29) | (2.02) |
| **XI. Profit (Loss) for the period from continuing operations (IX-X)** | **53.89** | **6.97** | **272.78** | **265.82** | **221.06** |
| **XII.Profit (Loss] from discounting operations** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **XIII. Tax expenses of dicounting operations** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **XIV. Profit (Loss) from discounting operation (after tax) (XII- XII)** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| **XV. Net Profit/(Loss) for the period (XI+XIV)** | **53.89** | **6.97** | **272.78** | **265.82** | **221.06** |
| XVI. Earning per snare | | | | | |
| a) Basic | 0.90 | 0.12 | 4.54 | 6.31 | 5.25 |
| b) Diluted | 0.90 | 0.12 | 4.54 | 6.31 | 5.25 |
| **XVII. Paid up equity share captial** | **601.20** | **601.20** | **601.20** | 421.40 | 421.40 |
| **Reserve excluding Revaluation Reserves as per balance sheet of previous accounting year** | **0.00** | **0.00** | **0.00** | **0.00** | **0.00** |

For K. VVI Sand Company
Formerly known as M/s Singla Mandeep & Associates
(Peer Reviewed Firm)
Chartered Accountants
FRN 028805N
CA Mandeep Singla
(Partner)

Date : 13.11.2026
Place: Ambala City
**UDIN:26530318XXOEBH7364**

For Western Overseas Study Abroad Limited
Managing Director
Pardeep Balyan
(Managing Director)

For Western Overseas Study Abroad Limited
Director
Rekha Rani
(Director)

WESTERN OVERSEAS STUDY ABROAD LIMITED
Ground Floor & First Floor S.C.F- 27-28, Vikas Vihar, Ambala City - 134003
CIN No. U80903HR2013PLC050433
Unaudited Standalone Cashflow Statement for the half year ended on 30th September' 2026

| | Particulars | As at 30 September' 2026 | As at 31 March' 2026 |
|---|---|---|---|
| | | Amount in Lakhs | Amount in Lakhs |
| A | CASHFLOW FROM OPERATING ACTIVITIES | | |
| | Net Profit before tax and extraordinary items (as per Statement of Profit & Loss) | 68.10 | 372.57 |
| | Adjustments for non Cash/Non trade items: | | |
| | Income Taxes, TDS & Fees, FDR Difference | 0.00 | (3.82) |
| | Depreciation & Amortization Exp. | 47.87 | 42.34 |
| | Interest Income | (4.26) | (6.55) |
| | Interest on bank overdrafts and others | 20.11 | 41.26 |
| | Operating profits before Working Capital Changes | 131.82 | 445.80 |
| | Adjusted For: | | |
| | Decrease/(increase) in Inventories | 14.04 | (3.98) |
| | Decrease/(increase) in Short Term Loans & Advances | 0.06 | 188.28 |
| | Decrease/(increase) in Trade Receivables | (204.44) | (376.42) |
| | Decrease/(increase) in Other Current assets | (248.83) | (262.37) |
| | Increase/(decrease) in Trade Payable | 59.63 | (26.84) |
| | Increase/(decrease) in other Current liabilities | 23.18 | (44.39) |
| | Net Changes in working capital | (224.54) | (79.91) |
| | Income Taxes Paid (Net) | (50.00) | (89.98) |
| | Net cashflow from Operating Activities (A) | (274.54) | (169.89) |
| B | CASHFLOW FROM INVESTING ACTIVITIES | | |
| | Purchase of property, plant and equipments | (352.35) | (96.68) |
| | Interest received on bank deposits, investments, tax free bonds etc | 4.26 | 6.55 |
| | (Purchase) / Redemption of Investments | (115.52) | (5.97) |
| | Payment/ (Receipt) of Security Deposits | 2.93 | 28.51 |
| | Net cash used in Investing Activities (B) | (460.68) | (67.60) |
| C | CASHFLOW FROM FINANCING ACTIVITIES | | |
| | Principal Payment of Bank Loans | 0.00 | (385.55) |
| | Proceeds from short term borrowing and overdraft from banks | 271.59 | 210.12 |
| | Issue of Share Capital | 0.00 | 179.80 |
| | Security Premium on Issue of Share Capital | 0.00 | 752.15 |
| | Interest on bank overdraft and others | (20.11) | (41.26) |
| | Net cash used in Financing Activities (C) | 251.48 | 715.26 |
| D | Net Increase/(Decrease) in cash & cash equivalents (A+B+C) | (483.74) | 477.77 |
| E | Cash & Cash equivalents at beginning of period | 499.28 | 21.51 |
| F | Cash & Cash equivalents at end of period | 15.54 | 499.28 |

For K V M S and Company
Formerly known as M/s Singla Mandeep & Associates
(Peer Reviewed Firm)
Chartered Accountants
FRN 028805N
CA. Mandeep Singla
(Partner)

For Western Overseas Study Abroad Limited
Managing Director
Pradeep Bayan
(Managing Director)

For Western Ov... Study Abroad Li...
Rekha Rani
(Director)

Direct

Date : 13.11.2026
Place: Ambala City
UDIN:26530318XXOEBH7364