WinPro Industries Limited

(Formerly known as Jump Networks Limited) CIN: - L92412MH1992PLC067841 Regd. Off.: Off no. 212, 2nd Floor, Trade Centre, G Block, Opp. MTNL, Bandra Kurla Complex, Bandra (East), Mumbai 400 051 Email: - corp.iris@gmail.com; info@jumpnetworks.in; compliance@jumpnetworks.in Tel:- 8108106033; Website: www.jumpnetworks.in

May 30, 2022

To, Listing Department, **BSE Limited** P.J. Towers, Dalal Street, Fort, Mumbai – 400 001

Scrip Code : 531337 | Scrip Id : JUMPNET

Dear Sir/ Madam,

Subject: Audited Financial Results for the Quarter and Financial Year ended March 31, 2022.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board of Directors of the Company in their meeting held today i.e. on May 30, 2022 have considered and approved:

- 1. Audited Financial Results for the quarter and year ended on March 31, 2022.
- 2. Auditors Report on quarterly and year to date financial results for the period ended on March 31, 2022.

Please also find enclosed herewith copy of Audited Financial Results and the Audit Report as approved by Board of Directors is enclosed for your records.

The meeting of the Board of Directors commenced at 08.00 p.m. and concluded at 08.30 p.m.

We request you to kindly take the above mentioned information on your record.

Thanking You.

For WinPro Industries Limited (Formally known as Jump Networks Limited)



Date: May 30, 2022 Place: Mumbai

	WinPro Industries	CIN: L92412MH19		etworks Limitea)		and the state of t
	Office No. 212, 2nd Floor, Trade Centre, G			mlov Bandra (Fact	Mumbai 400051	1
	Ph No.: +91 810 810 6033					
4	STATEMENT OF AUDITED FINANCIAL					
PART-1		RESULTS FOR TH	E QUARTER AND	IEAK ENDED 31	51 MARCH, 2022	(Rs. in Lakh
PARI-J				Commentations		LKS. III LAKI
		2 months	Deserved line 2	Corresponding	Comment	Desertences
		3 months	Preceeding 3	3 months	Current Year	Previous yea
4		ended	months ended	ended in the	ended	ended
C N	De the lase	21 Mar 2022	21 D 2021	previous year	21 14- 2022	21 14- 202
Sr. No.	Particulars	.31-Mar-2022	31-Dec-2021	31-Mar-2021	31-Mar-2022	31-Mar-202
		Audited	Unaudited	Audited	Audited	Audited
1	Income					
	(a)Revenue From Operations		-	60.864	-	14,371.2
	(b) Other Income		-	21.451	-	789.2
	Total Revenue	-	-	82.315		15,160.4
2	Expenses					
	(a) Cost of materials consumed		-	3,009.322	-	12,252.0
	(b) Purchases of stock-in-trade	-	-	-	-	0.0
	(c) Changes in inventories of finished goods,					
	work-in-progress and stock-in-trade	-	-	-	-	0.0
	(d) Employee Benefits Expenses	2.844	0.292	46.709	3.586	
	(e) Finance Cost	3.955		76.557	3.955	
	(f) Depreciation and amortisation expense	3.412	3.411	3.253	13.646	
	(g) Other expenses (Any item exceeding 10% of					20.
	the total expenses relating to continuing					
		(8.517)	31.316	27.877	60.552	700
	operations to be shown separately)				and the second se	
	Total Expenses	1.693	35.019	3,163.717	81.738	13,938.
1.1	Profit / (Loss) before exceptional and					
3	extraordinary items and tax (1-2)	(1.693)	(35.019)	(3,081.402)	(81.738)	1,221.6
4	Exceptional Items	-	-	-		(890.5
_	Profit / (Loss) before extraordinary items	(1.100)	(0 - 0 + 0)	(0.001.100)	(01 - 00)	
5	and tax (3-4)	(1.693)	(35.019)	(3,081.402)	(81.738)	331.1
6	Extraordinary Items	-	-	-	-	
7	Profit/ (Loss) before Tax (5-6)	(1.693)	(35.019)	(3,081.402)	(81.738)	331.1
_	Tax Expenses					
	(a) Current Tax	-	-	(617.092)	-	112.9
	(b)Deferred Tax	-	-	0.003	-	4.1
8	Total tax expenses		-	(617.089)	-	117.3
8	Profit/ (Loss) for a period from continuing					
	operations (7-8)	(1.693)	-	(2,464.313)	(81.738)	213.3
	Profit/ (Loss) for a period from dis -continuing					
9	operations	-	-	-		
10	Tax Expenses of discountined operations	-	-	-	-	
	Profit/ (Loss) for a period from dis -					
11	continuing operations (after tax) (9-10)	-	-	-	-	
12	Other Comprehensive Income/ (Loss)					
	A) (i) Amount of items that will not be					
dan	reclassified to profit or loss	-	-	(0.005)	-	0.:
	(ii) Income tax relating to items that will not be					
	reclassified to profit or loss	-	-	0.010	-	(0.1
	B.) (i) Amount of items that will be reclassified					
	to profit or loss	-	-	-	-	
	(ii) Income tax relating to items that will not be					
	reclassified to profit or loss	-	-	-	-	
	Total Comprehensive income for the					
13	period (comprising profit/loss) and other					
	comprehensive income for the period) (8-					
	11-12)	(1.693)	(35.019)	(2,464.308)	(81.738)	213
	Paid -up Equity Share Capital (Face Value of Rs.					
	5/- easch)	4998.11	4998.11	4998.11	4998.11	4998
	Earning Per Share (For continuing					
14	operations)					
14	operations) (a) Basic	(0.000)	(0.007)	(2.465)	(0.016)	0.

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	WinPro Industries Limited (Formerly known as Jump Netw CIN: L92412MH1992PLC067841	orks Linneu)		
	Office No. 212, 2nd Floor, Trade Centre, G- Block Opp. MTNL, Bandra Kurla Comple	x. Bandra (East) Mumba	ai - 400051	
	Ph No.: +91 810 810 6033 Website: www.jumpnetworks.in Email:		100001	
	STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEA		CH, 2022	
			(Rs. In Lakhs	
		As at Current year	As at Previous	
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES	ended	year ended 31.03.2021	
		31.03.2022		
	Particulars	(Audited)	(Audited)	
Α	ASSETS			
1	Non-Current Assets			
	Property, plant and equipment	81.53	95.1	
	Capital work-in-progress	0.00	0.0	
	Investment property	0.00	0.0	
	Goodwill	0.00	0.0	
	Other intangible assets	0.00	0.0	
	Non- Current Financial Assets			
	Non-current investments			
	Non-current tax assets	0.00	0.0	
	Trade receivables, non-current	0.00	0.0	
	Loans, non-current	0.00	0.0	
	Other non-current financial assets	-	-	
*	Total non-current financial assets	81.53	95.1	
	Deferred tax assets (net)	0.00	0.0	
	Other non-current assets	0.00	0.0	
	Total non-current assets	81.53	95.1	
2	Current assets			
	Inventories	0.00	0.0	
	Current financial asset			
	Current investments	0.00	0.0	
	Trade receivables, current	0.00	0.0	
	Cash and cash equivalents	14.08	65.75	
	Bank balance other than cash and cash equivalents	. 0.00	0.0	
	Loans, current	0.00	0.0	
	Other current financial assets	0.00	0.0	
	Total current financial assets	14.08	65.7	
	Current tax assets (net)	0.00	0.0	
	Other current assets	6765.16	5656.4	
	Total current assets	6779.24	5722.2	
3	Non-current assets classified as held for sale	0.00	0.0	
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.0	
	Total assets	6860.78	5817.4	
	Equity and liabilities			
1	Equity			
	Equity attributable to owners of parent			
	Equity share capital	4998.11	4998.1	
	Warrant Application Money Received	1320.00	0.0	
	Other equity	(2,962.468)	(2,880.728	
	Total equity attributable to owners of parent	3355.64	2117.3	
	Non controlling interest	0.00	0.0	
	Total equity	3355.64	2117.3	
2	Liabilities	5555.04	2117.3	
	Non-current liabilities			
	Non-current financial liabilities			
	Borrowings, non-current			
	Trade payables, non-current	0.00	0.0	
	Borrowings	0.00	0.0	
	Other non-current financial liabilities	0.00	0.0	
	Total non-current financial liabilities	0.00	0.0	
	Provisions, non-current	0.00	0.0	
		0.00	0.0	
	Deferred tax liabilities (net)	-	-	

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	WinPro Industries Limited (Formerly known as Jump Netv	vorks Limited)		
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	Office No. 212, 2nd Floor, Trade Centre, G- Block Opp. MTNL, Bandra Kurla Comple		11 - 400051	
	Ph No.: +91 810 810 6033 Website: www.jumpnetworks.in Email:			
	STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YE	AR ENDED 31ST MARC	H, 2022	
	(Rs. In			
	·	As at Current year	As at Previous	
SE.No.	STATEMENT OF ASSETS AND LIABILITIES	ended	year ended	
		31.03.2022	31.03.2021	
-	Particulars	(Audited)	(Audited)	
	Deferred government grants, Non-current	0.00	0.00	
	Other non-current liabilities	1731.17	1920.54	
	Total non-current liabilities	1731.17	1920.54	
	Current liabilities			
	Current financial liabilities	0.00	0.00	
	Borrowings, current	51.17	65.81	
	Trade payables, current	508.15	475.11	
	Other current financial liabilities	0.00	0.00	
	Total current financial liabilities	559.31	540.92	
	Other current liabilities	69.52	93.45	
	Provisions, current	1,145.14	1,145.14	
	Current tax liabilities (Net)	0.00	0.00	
	Deferred government grants, Current	0.00	0.00	
	Total current liabilities	1773.97	1779.50	
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00	0.00	
4	Regulatory deferral account credit balances and related deferred tax liability	0.00	0.00	
	Total liabilities	3505.14	3700.04	
	Total equity and liabilities	6860.77	5817.41	



WinPro Industries Limited (Formerly known as Jump Networks Limited) CIN: L92412MH1992PLC067841

Office No. 212, 2nd Floor, Trade Centre, G-Block Opp. MTNL, Bandra Kurla Complex, Bandra (East) Mumbai - 400051 Ph No.: +91 810 810 6033 | Website: www.jumpnetworks.in| Email: corp.iris@gmail.com Balance Sheet Summary as at 31.03.2022 No.

Sr.No.	STATEMENT OF CASH FLOW	As at Current year ended	As at Pr evious year e nded
	· · · · · ·	31.03.2022	31.03.2021
	Particulars	(Audited)	(Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	-81.740	331.106
	Adjustments for:		
	Depreciation and amortization expense	13.646	20.913
	Adjustment for Non Controling Stake	0.00	0.00
	Finance income	0.00	0.00
	Finance cost	0.00	0.00
	Interest on borrowing	0.00	769.66
	Interest income	0.00	-855.57
	Other intangible assets written off	0.00	0.0
	Bad debts written-off	0.00	62.11
	Old advances written-off	0.00	890.51
	Inventory written-off	0.00	0.0
	Investments written-off	0.00	0.0
	Share application money written-off	0.00	0.0
	Sundry balances written-off	0.00	156.23
	Preliminary expense written-off	0.00	0.0
1	Old advances written-back	0.00	0.0
	Unrealised foreign exchange translation (gain)/loss	0.00	0.0
_	Operating profits before working capital changes	(68.0947)	1,374.97
	Adjustments for changes in:		
	. (Increase)/ Decrease in Trade receivables	0.00	17537.82
	(Increase)/ Decrease in Inventories	0.00	0.00
	(Increase)/ Decrease in Investments	- 0.00	0.00
	Increase/ (Decrease) in Trade payables	33.038	(14339.551
	(Increase)/ Decrease in other non current asset	0.00	189.09
-	(Increase)/ Decrease in other current asset	(1108.676)	2450.89
	(Decrease)/ increase in other non-current liabilities	(189.371)	(492.560
	(Decrease)/ increase in employee benefit obligation	0.00	(0.390
	(Increase)/ Decrease in other current Liabilities	(23.928)	(1053.522
_	Increase/(Decrease) in Provision	0.00	93.57
	Cash generated from operations	(1357.032)	5760.34
	Income Taxes paid	0.000	93.16
	Net cash inflow/(outflow) from operating activities	(1357.032)	5,667.17
В			
	Cash flow from investing activities		
	Purchase of non-current investments	0.00	0.0
	Purchase of Tangible Fixed Assets	0.00	(220.530
	Sale of Tangible Fixed Assets	0.00	149.77
*	Advances given for share purchase agreement	0.00	0.0
	Short term loans given	0.00	0.0
	Interest received	0.00	885.57
	Net cash outflow from investing activities	0.000	784.82
С	Net cash outlow it one investing activities	0.000	/01.02
C	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	0.00	(7764.192
	Receiopt of Share Application Money	1320.000	(//04.192
	Repayment of short term borrowings	-14.638	
	Dividend and tax on dividend	-14.638	
	Lease rentals paid against lease liability	0.00	
	Increase/(Decrease) in Long term borrowings	0.00	(33.100

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	CIN: L92412MH1992PLC067841		
0	ffice No. 212, 2nd Floor, Trade Centre, G- Block Opp. MTNL, Bandra Kurla Cor	nplex, Bandra (East) Mum	ıbai - 4000 51
1	Ph No.: +91 810 810 6033 Website: www.jumpnetworks.in Ema	ail: corp.iris@gmail.com	
	Balance Sheet Summary as at 31.03.202	2	
			(Rs. In Lakhs)
Sr.No.	STATEMENT OF CASH FLOW	As at Current year ended	As at Previous year ended
	5	31.03.2022	31.03.2021
	Particulars	(Audited)	(Audited)
	Interest paid	0.00	1920.527
	Finance Cost	0.00	
	Net cash inflow/(outflow) from Financing activities	1305.362	(6646.432)
	Net Increase/(Decrease) in Cash and Cash Equivalents	-51.670	(194.434
	Cash and cash equivalents at the beginning of the financial year	65.752	260.180
	Cash and cash equivalents at the end of the financial year	14.082	65.740
	Cash and cash equivalents comprise of:		
	Cash in Hand	8.582	85.800
	Bank Balances (Current Accounts)	5.500	57.17

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WinPro Industries Limited

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Notes:

- 1. The audited IND AS financial results of the Company for the quarter and year ended March 31, 2022 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2022. The statutory auditors have expressed an unmodified audit opinion on these results.
- 2. During the quarter ended March 31, 2022 the Company is operating in single segment, accordingly segment wise reporting is not applicable, but shall provide it as and when the same shall be operative.
- 3. The statement has been prepared in accordance with the Companies (Indian Accounting Standard) Rules, 2015 (Ind AS) prescribed under section 133 of the Act, 2013 and other recognized accounting practices and policies to the extent applicable.
- 4. The figures for the last quarter are the balancing figures between audited figures in respect of full financial year and the published year to date figures up to the third quarter of the current financial year.
- 5. Figures for the previous periods, wherever necessary have been regrouped/ reclassified to conform to the current periods presentation.
- 6. The results are also available on the website of the Company www.jumpnetworks.in
- 7. Provision for taxes, if any, shall be made at the end of the year.

For WinPro Industries Limited

(Formally known as Jump Networks Limited)

Atul Kumar Managing Director DIN: 07271915

Date: May 30, 2022 Place: Mumbai

B.M.SHETTY B.Com, F.C.A Chartered accountants

10, Krishna Cottage, Dattapada Road No.2, Dattapada Subway, Borivali (East), Mumbai - 400066

Independent Auditor's Report on Quarterly and Year End Financial Results pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015

To the Board of Directors of WinPro Industries Limited (Formerly known as Jump Networks Limited)

Report on the Audit of Financial Results as on 31st March, 2022.

Qualified Opinion

We have audited the accompanying annual financial results of WinPro Industries Limited (Formerly known as Jump Networks Limited) (hereinafter referred to as 'the Company') for the quarter and year ended March 31, 2022 ('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').

In our opinion and to the best of our information and according to the explanations given to us, exceptfor the effects of the matter described in the Basis for Qualified Opinion paragraph below, the aforesaid Statement:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulationsin this regard; and
- (ii) give a true and fair view in conformity with the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, of net loss and other comprehensive income and other financial information of the Company for the year ended March 31, 2022.

Basis for Qualified Opinion:

- The Company has not complied with various sections of the Act during the year. The Companyhas neither estimated / computed nor made provision in the books of account with respect to penalties arising, if any on account of such non-compliances in the financial statements. In view of the above, we are unable to comment on the impact of such non-compliances, if any, on the financial statements for the year ended March 31, 2022.
- 2. According to the information and explanation given to us, there are the undisputed amounts in respect of income-tax, goods and service tax, cess which were in arrears, as at March 31, 2022 for a period of more than six months from the date they became payable.



B.M.SHETTY

B.Com, F.C.A

Chartered accountants

10, Krishna Cottage, Dattapada Road No.2, Dattapada Subway, Borivali (East), Mumbai - 400066

We have considered the disclaimer reported above in determining the nature, timing, and extent of audit tests applied in our audit of the Financial Statements of the Company, and the disclaimer does not affect our opinion on the Financial Statements of the Company.

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Act. Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Results section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountant of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our otherethical responsibilities in accordance with these requirements and the Code of Ethics.

We believe that the audit evidence obtained by us and other auditors in terms of their reports referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our qualified opinion.

Board of Directors' Responsibilities for the Financial Results

This Statement have been prepared on the basis of the annual financial statements. The Company's Board of Directors are responsible for the preparation and presentation of this Statement that give atrue and fair view of the net loss and other comprehensive income in accordance with the Indian Accounting Standards prescribed under Section 133 of the Act read with Companies (Indian Accounting Standards) Rules, 2015, as amended issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Company, as aforesaid.

In preparing the Statement, the Board of Directors of the Company are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting processof the Company.



Chartered accountants

B.M.SHETTY B.Com, F.C.A

10, Krishna Cottage, Dattapada Road No.2, Dattapada Subway, Borivali (East), Mumbai - 400066

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are freefrom material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Statement. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional

skeptic sm throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraudor error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internalfinancial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting
 and, based on the audit evidence obtained, whether a material uncertainty exists related to events or
 conditions that may cast significant doubt on the ability of the Company to continue as a going concern.
 If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's
 report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our
 opinion. Our conclusions are based on theaudit evidence obtained up to the date of our auditor's
 report. However, future events or conditions may cause the Company to cease to continue as a going
 concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance of the Company of which we are theindependent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



B.M.SHETTY B.Com, F.C.A Chartered accountants

10,Krishna Cottage, Dattapada Road No.2, Dattapada Subway, Borivali (East), Mumbai - 400066 We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- We audited the adjustments, as fully described in notes to the Statement, which have beenmade to the comparative financial information presented for the years prior to year ended March 31, 2021. In our opinion, such adjustments are appropriate and have been properly applied.
- 2. The Statement include the results for the quarter ended March 31, 2022 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year prepared inaccordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" which were not subject to limited review by us.

Our opinion is not modified in respect of the above matters.

For Mohandas & Co. Chartered Accountants ICAI Firm Registration No.106529W

CA. Belle Mohandas Shetty (Proprietor) Membership No. 031256 UDIN : 22031256AJXTIW1299

Date: 30 May 2022 Place: Mumbai



Chartered accountants

B.M.SHETTY B.Com, F.C.A

10,Krishna Cottage, Dattapada Road No.2, Dattapada Subway, Borivali (East), Mumbai – 400066

May 30, 2022

Listing Compliance Department BSE Limited P.J. Towers, Dalal Street Fort, Mumbai - 400 001

Scrip Code: 531337; Scrip ID: JUMPNET

Statement On Impact of Audit Qualifications for the Financial Year Ended March 31, 2022

(all amounts in Rupees lakhs, except earning/(loss) per share)

SI. No.	Particulars	Audited Figures (as reported before adjusting for qualifications)	Adjusted Figures (audited figures after adjusting for qualifications)
1.	Turnover / Total income	0.00	0.00
2.	Total Expenditure	81.738	81.738
3.	Net Profit/(Loss)	(81.738)	(81.738)
4.	Earning/(Loss) Per Share	(0.016)	(0.016)
5.	Total Assets	6860.78	6860.78
6.	Total Liabilities	3505.14	3505.14
7.	Net Worth	3355.64	3355.64
8.	Any other financial item(s) (as feltappropriate by the management)	None	None

Audit Qualifications:

Qualification 1

a. Details of Audit Qualification:

"The Company has not complied with various sections of the Act during the year. TheCompany has neither estimated / computed nor made provision in the books of accountwith respect to penalties arising, if any on account of such non-compliances in the financial statements. In view of the above, we are unable to comment on the impact of such non-compliances, if any, on the financial statements for the year ended March 31, 2022."

b. Type of Audit Qualification:

Qualified Opinion

c. Frequency of qualification:

Appearing for second year

d. For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views:

Impact has not been quantified by the auditor.

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Chartered accountants

10,Krishna Cottage, Dattapada Road No.2, Dattapada Subway, Borivali (East), Mumbai – 400066

- e. For Audit Qualification(s) where the impact is not quantified by the auditor:
 - Management's estimation on the impact of audit qualification Management is unable to estimate the impact
 - (ii) If management is unable to estimate the impact, reasons for the same:

The amount of penalties that may or may not be levied by the various regulatorybodies can only be determined on the relevant non-compliance being taken up for adjudication. Given that the management of the Company is aggressivelyseeking to take corrective action to rectify the said non-compliances it is possible that the non-compliance may also be condoned and/or the amount of the relevant penalties may not materially impact the financial statements.

(iii) Auditors' Comments on (i) or (ii) above:

"The Company has not complied with various sections of the Companies Act, 2013 during the year. As the Company has not estimated penalties arising, if any, onaccount of such non-compliances, we are unable to comment on the impact of such non-compliances, if any, on the financial statements for the year ended March 31, 2022."

Qualification 2

a) Details of Audit Qualification:

"According to the information and explanation given to us, there are the undisputed amounts in respect of income-tax, goods and service tax, cess which were in arrears, as at March 31, 2022 for a period of more than six months from the date they became payable."

b) Type of Audit Qualification:

Qualified Opinion

c) <u>Frequency of qualification:</u>

Appearing for First year

- d) For Audit Qualification(s) where the impact is quantified by the auditor, Management's Views: Impact has not been quantified by the auditor.
- e) For Audit Qualification(s) where the impact is not quantified by the auditor:
 - i. Management's estimation on the impact of audit qualification Management is unable to estimate the impact
 - ii. If management is unable to estimate the impact, reasons for the same:
 The amounts which are in arrears in respect of income-tax, goods and service tax, cess as at March 31, 2022, contains certain amounts which in dispute with appropriate authorities and outcome of the said



B.M.SHETTY

Chartered accountants

10,Krishna Cottage, Dattapada Road No.2, Dattapada Subway, Borivali (East), Mumbai – 400066

disputes are still awaiting. Therefore, the Management of the Company is not in position the estimate the impact of the audit qualification.

iii. Auditors' Comments on (i) or (ii) above:

"In absence any outcome on the pending disputes as mentioned above, we are unable to comment on impact of the arrears amounts on the financial statement of the Company."

For Mohandas & Co. **Chartered Accountants** ICAI Firm Registration No.106529W For WinPro Industries Limited (Formally known as Jump Networks Limited)

CA. Belle Mohandas Shetty (Proprietor) Membership No. 031256 UDIN: 22031256AJXTIW1299

Date: May 30, 2022 Place: Mumbai



The Fur HI INAE Atul Kumar

Managing Director DIN: 07271915

Date: May 30, 2022 Place: Mumbai