

WinPro Industries Limited

(Formerly known as Jump Networks Limited)

CIN:- L92412MH1992PLC067841

Reg. Off.: Off. no. 212, 2nd Flr, Trade Centre, G-Block, Opp. MTNL, Bandra Kurla Complex, Bandra (East), Mumbai - 400051

Email: - corp.iris@gmail.com ; info@jumpnetworks.in ; compliance@jumpnetworks.in

Tel:- 8108106033; Website: www.jumpnetworks.in

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

Scrip Code: - 531337 | Scrip Id: - WINPRO

Dear Sir/ Madam,

Subject: Audited Financial Results for the Quarter and Financial Year ended March 31, 2023.

Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, The Board of Directors of the Company in their meeting held on **Tuesday, 30th May, 2023** have considered and approved:

- i. Audited Financial Results for the quarter and year ended on March 31, 2023.
- ii. Auditors Report on quarterly and year to date financial results for the period ended on March 31, 2023.

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 5.00 p.m. and concluded at 6.00 p.m.

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

Thanking You

For WinPro Industries Limited

(Formerly known as Jump Networks Limited)

Abhishek Sanga

Abhishek Sanga

Director

DIN: 08309127



Date: 30th May, 2023

Place: Mumbai

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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR MONTHS ENDED ON 31.03.2023						
(Amount in Lakhs except EPS)						
Sr. No.	Particulars	3 months ended	Preceding 3 months ended	Corresponding 3 months ended in the previous year	Current Year ended	Previous year ended
		31.03.2023	31.12.2022	31.03.2022	31.03.2023	31.03.2022
		Audited	Un-Audited	Audited	Audited	Audited
1	Income					
	(a) Revenue From Operations	0.000	12.045	0.000	0.000	0.000
	(b) Other Income	0.000	0.000	0.000	0.000	0.000
	Total Income	0.000	12.045	0.000	0.000	0.000
2	Expenses					
	(a) Cost of materials consumed	0.000	0.000	0.000	0.000	0.000
	(b) Purchases of stock-in-trade	0.000	0.000	0.000	0.000	0.000
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.000	0.000	0.000	0.000	0.000
	(d) Employee Benefits Expenses	0.178	0.654	2.844	2.784	3.586
	(e) Finance Cost	0.000	0.000	3.955	0.000	3.955
	(f) Depreciation and amortisation expense	3.349	3.412	3.412	13.584	13.646
	(g) Other expenses (Any item exceeding 10% of the total expenses relating to continuing operations to be shown separately)	0.000	5.947	(8.517)	4.277	60.552
	Total Expenses	3.527	10.014	1.694	20.644	81.739
3	Profit / (Loss) before exceptional items and tax (1-2)	(3.527)	2.031	(1.694)	(20.644)	(81.739)

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4	Exceptional Items	8,115	0,000	0,000	0,000	0,000
5	Profit / (Loss) before tax (3-4)	(11,642)	2,031	(1,694)	(20,644)	(81,739)
6	Tax Expenses					
	(a) Current Tax	0,000	0,000	0,000	0,000	0,000
	(b) Deferred Tax	0,000	0,000	0,000	0,000	0,000
7	Total Tax Expenses	0,000	0,000	0,000	0,000	0,000
8	Profit/ (Loss) for a period from continuing operations (5-7)	(11,642)	2,031	(1,694)	(20,644)	(81,739)
9	Profit/ (Loss) for a period from dis -continuing operations	0,000	0,000	0,000	0,000	0,000
10	Tax Expenses of discontinued operations	0,000	0,000	0,000	0,000	0,000
11	Profit/ (Loss) for a period from dis -continuing operations (after tax) (9-10)	0,000	0,000	0,000	0,000	0,000
12	Other Comprehensive Income/ (Loss)					
	A) (i) Amount of items that will not be reclassified to profit or loss	0,000	0,000	0,000	0,000	0,000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0,000	0,000	0,000	0,000	0,000
	B.) (i) Amount of items that will be reclassified to profit or loss	0,000	0,000	0,000	0,000	0,000
	(ii) Income tax relating to items that will not be reclassified to profit or loss	0,000	0,000	0,000	0,000	0,000
13	Total Comprehensive income for the period (comprising profit/loss) and other comprehensive income for the period) (8-11-12)	(11,642)	2,031	(1,694)	(20,644)	(81,739)
	Paid -up Equity Share Capital (Face Value of Rs. 5/- each)	4,998.11	4,998.11	4,998.11	4,998.11	4,998.11
14	Earning Per Share (For continuing operations)					
	(a) Basic	(0.012)	0.002	(0.002)	(0.021)	(0.082)
	(b) Diluted	(0.012)	0.002	(0.002)	(0.021)	(0.082)

Abhinav Sanyal



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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR MONTHS ENDED ON 31.03.2023			
Sr.No.	STATEMENT OF ASSETS AND LIABILITIES Particulars	(Rs. In Lakhs)	
		As at Current year ended	As at Previous year ended
		31.03.2023 (Audited)	31.03.2022 (Audited)
A	ASSETS		
1	Non-Current Assets		
	Property, plant and equipment	67.95	81.53
	Capital work-in-progress	0.00	0.00
	Investment property	0.00	0.00
	Goodwill	0.00	0.00
	Other intangible assets	0.00	0.00
	Non- Current Financial Assets	0.00	0.00
	Non-current investments	0.00	0.00
	Non-current tax assets	0.00	0.00
	Trade receivables, non-current	0.00	0.00
	Loans, non-current	0.00	0.00
	Other non-current financial assets	0.00	0.00
	Total non-current financial assets	67.95	81.53
	Deferred tax assets (net)	0.00	0.00
	Other non-current assets	0.00	0.00
	Total non-current assets	67.95	81.53
2	Current assets		
	Inventories	0.00	0.00
	Current financial asset		
	Current investments	0.00	0.00
	Trade receivables, current	0.00	0.00
	Cash and cash equivalents	7.79	14.08
	Bank balance other than cash and cash equivalents	4.68	0.00



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	Loans, current	0.00	0.00
	Other current financial assets	0.00	0.00
	Total current financial assets	12.47	14.08
	Current tax assets (net)	0.00	0.00
	Other current assets	6887.61	6765.16
	Total current assets	6900.08	6779.24
3	Non-current assets classified as held for sale	0.00	0.00
4	Regulatory deferral account debit balances and related deferred tax Assets	0.00	0.00
	Total assets	6968.03	6860.77
	Equity and liabilities		
1	Equity		
	Equity attributable to owners of parent		
	Equity share capital	4998.11	4998.11
	Other equity	(1,663.113)	(1,642.468)
	Total equity attributable to owners of parent	3335.00	3355.64
	Non controlling interest	0.00	0.00
	Total equity	3335.00	3355.64
2	Liabilities		
	Non-current liabilities		
	Non-current financial liabilities		
	Borrowings, non-current	0.00	0.00
	Trade payables, non-current	0.00	0.00
	Borrowings	0.00	0.00
	Other non-current financial liabilities	0.00	0.00
	Total non-current financial liabilities	0.00	0.00
	Provisions, non-current	0.00	0.00
	Deferred tax liabilities (net)	0.00	0.00
	Deferred government grants, Non-current	0.00	0.00
	Other non-current liabilities	1877.00	1731.17
	Total non-current liabilities	1877.00	1731.17
	Current liabilities		
	Current financial liabilities	0.00	0.00
	Borrowings, current	33.62	51.17
	Trade payables, current	507.82	508.15
	Other current financial liabilities		0.00
	Total current financial liabilities	541.44	559.32
	Other current liabilities	69.46	69.52
	Provisions, current		

Al Shikha Sagar



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		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	1756.03	1773.98
3	Liabilities directly associated with assets in disposal group classified as held for sale		0.00
4	Regulatory deferral account credit balances and related deferred tax liability		0.00
	Total liabilities	3633.04	3505.15
	Total equity and liabilities	6968.03	6860.77

Abhishek Singh



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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR MONTHS ENDED ON 31.03.2023			
Balance Sheet Summary as at 31.03.2023			
(Rs. In Lakhs)			
Sr.No.	STATEMENT OF CASH FLOW	As at Current year ended	As at Previous year ended
		31.03.2023	31.03.2022
	Particulars	(Audited)	(Audited)
A	Cash flow from operating activities		
	Profit/(Loss) before tax	(20.644)	(81.740)
	Adjustments for:		
	Depreciation and amortization expense	13.583	13.646
	Adjustment for Non Controlling Stake	0.000	0.000
	Finance income	0.000	0.000
	Finance cost	0.000	0.000
	Interest on borrowing	0.000	0.000
	Interest income	0.000	0.000
	Other intangible assets written off	0.000	0.000
	Bad debts written-off	0.000	0.000
	Old advances written-off	0.000	0.000
	Inventory written-off	0.000	0.000
	Investments written-off	0.000	0.000
	Share application money written-off	0.000	0.000
	Sundry balances written-off	0.000	0.000
	Preliminary expense written-off	0.000	0.000
	Old advances written-back	0.000	0.000
	Unrealised foreign exchange translation (gain)/loss	0.000	0.000
	Operating profits before working capital changes	(7.062)	(68.094)
	Adjustments for changes in:	0.000	0.000
	(Increase)/ Decrease in Trade receivables	0.000	0.000

Abhishek Sayan



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	(Increase)/ Decrease in Inventories	0.000	0.000
	(Increase)/ Decrease in Investments	0.000	0.000
	Increase/ (Decrease) in Trade payables	(0.333)	33.038
	(Increase)/ Decrease in other non current asset	0.000	0.000
	(Increase)/ Decrease in other current asset	(122.453)	(1108.676)
	(Increase)/ Decrease in other non-current liabilities	145.832	(189.371)
	(Decrease)/ increase in financial liabilities	0.000	0.000
	(Decrease)/ increase in employee benefit obligation	0.000	0.000
	(Increase)/ Decrease in other current Liabilities	-0.060	-23.928
	Increase/(Decrease) in Provision	0.000	0.000
		0.000	0.000
	Cash generated from operations	15.924	(1357.031)
	Income Taxes paid	0.000	0.000
	Net cash inflow/(outflow) from operating activities	15.924	(1357.031)
B			
	Cash flow from investing activities		
	Purchase of non-current investments	0.000	0.000
	Advances given for share purchase agreement	0.000	0.000
	Short term loans given	0.000	0.000
	Interest received	0.000	0.000
	Net cash outflow from investing activities	0.000	0.000
C			
	Cash Flow from Financing activities		
	Increase/(Decrease) in Short term borrowings	0.000	0.000
	Repayment of short term borrowings	(17.533)	1,320.000
	Dividend and tax on dividend	0.000	(14.638)
	Lease rentals paid against lease liability	0.000	0.000
	Increase/(Decrease) in Long term borrowings	0.000	0.000
	Interest paid	0.000	0.000
	Finance Cost	0.000	0.000
	Net cash inflow/(outflow) from Financing activities	(17.533)	1,305.362
	Net Increase/(Decrease) in Cash and Cash Equivalents	(1.610)	(51.670)
	Cash and cash equivalents at the beginning of the financial year	14.080	65.752
	Cash and cash equivalents at the end of the financial year	12.470	14.082
	Cash and cash equivalents comprise of:		
	Cash in Hand	7.788	8.582
	Bank Balances (Current Accounts)	4.679	5.500

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Notes:

1. The audited IND AS financial results of the Company for the quarter and year ended March 31, 2023 have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on May 30, 2023, The statutory auditors have expressed an unmodified audit opinion on these results.
2. During the quarter ended March 31, 2023 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 fourth 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

(Formerly known as Jump Networks Limited)

Abhishek Sangra

Abhishek Sangra

Director

DIN: 08309127



MOHANDAS & CO.

Chartered accountants

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

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

Independent Auditor's Report (Unmodified Opinion) on Audited Standalone Quarterly Financial Results and Year to Date Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of **Winpro Industries Limited**
Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Standalone Annual financial results of **Winpro Industries Limited** ("the Company") for the quarter ended 31st March, 2023 and year to date results for the period from 01st April, 2022 to 31st March, 2023 attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (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, these Standalone financial statements:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards, and other accounting principles generally accepted in India, of Standalone net profit/loss and other comprehensive income/loss and other financial information for the quarter ended on 31st March, 2023 and year to date results for the period ended on 31st March, 2023.

Basis for Opinion:

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those SAs are further described in the Auditor's Responsibilities for the Audit of the Standalone Annual 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 Accountants of India together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the Standalone financial results.

Our opinion is not modified in respect of this matter.

Management's and Board of Director's Responsibilities for the Standalone Financial Results

These Standalone Financial results have been prepared on the basis of the interim Standalone Annual financial statements.

The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone financial Results that



MOHANDAS & CO.

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B.Com, F.C.A

Chartered accountants

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give a true and fair view of the financial position, financial performance, and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the Indian accounting Standards specified under section 133 of the Act and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes 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 design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Directors is responsible for assessing the Company's ability 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 is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from 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 financial statements.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or 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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's 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 Company's ability 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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit 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.



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- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance 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.

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.

We also performed procedures in accordance with the circular No CIR/CFD/CMD1/44/2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

The Statement, includes the results for the quarter ended March 31, 2023, being balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Mohandas & Co
Chartered Accountants
Firm Registration Number: 106529W

C.A. Belle Mohandas Shetty
Proprietor
Mem. No: 031256
UDIN: 23031256BGWFDJ4360

Date: 30.05.2023
Place: Mumbai



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

Scrip Code: - 531337 | Scrip Id: - WINPRO

Dear Sir/ Madam,

Subject: Audited Financial Results for the Quarter and Financial Year ended March 31, 2023.

Dear Sir/Madam,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, it is hereby confirmed that the statutory auditors of the Company, M/s. Mohandas & Co., Chartered Accountants (Firm Registration Number:106529W) have not expressed any modified opinion(s) in their Audit Reports pertaining to the audited financial results of the Company for the quarter and financial year ended as on 31st March 2023.

Kindly take the above-mentioned information on your record.

Thanking you,

For WinPro Industries Limited

(Formerly known as Jump Networks Limited)

Abhishek Sanga

Abhishek Sanga

Director

DIN: 08309127



Date: 30th May, 2023

Place: Mumbai