

To,
NATIONAL STOCK EXCHANGE OF INDIA LTD.,
Address: Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051, Maharashtra, India
NSE Symbol: WINNY

Subject : Outcome of Board Meeting of the Company held on 10th August, 2024.
Ref : Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015

Dear Sir/Madam,

The Board of Directors of the Company at their meeting held on Saturday, 10th August, 2024 at 03:00 PM at the registered office of the company have discussed and approved following major businesses:

1. **Considered and approved the appointment of Internal Auditor:**

The Board has decided to of Naresh J. Patel & Co., as an Internal Auditor of the company for Financial Year 2024-25. Further details are enclosed in Annexure I.

2. **Considered and approved the appointment of Secretarial Auditor:**

The Board has decided to appoint Murtuza Mandorwala & Associates, Practicing Company Secretary, as a Secretarial Auditor of the company for Financial Year 2024-25. Further details are enclosed in Annexure II.

The Meeting of Board of Directors Concluded at 5: 00 P.M.
Kindly take the above on record and oblige.

Thanking You.

FOR, WINNY IMMIGRATION & EDUCATION SERVICES LIMITED

JIGNESH PURSHOTTAMBHAI PATEL
MANAGING DIRECTOR
DIN: 02164954

Date: 10th August, 2024
Place: Ahmedabad

“Annexure-I”

Sr. No.	Details of events that needs to be provided	Information of such event(s)
1.	Reason for Change viz. Appointment	Appointment: In Order to comply with the provision of section 204 of the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2.	Date of Appointment	10 th August, 2024
3.	Brief Profile	Attached as Annexure III
4.	Term of Appointment	For F.Y. 2024-25

FOR, WINNY IMMIGRATION & EDUCATION SERVICES LIMITED

JIGNESH PURSHOTTAMBHAI PATEL
MANAGING DIRECTOR
DIN: 02164954

Date: 10th August, 2024

Place: Ahmedabad

Annexure II

Sr. No.	Details of events that needs to be provided	Information of such event(s)
1.	Reason for Change viz. Appointment	Appointment: In Order to comply with the provision of section 204 of the Companies Act, 2013 and the requirements under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2.	Date of Appointment	10 th August, 2024
3.	Brief Profile	
	NAME	M/S Murtuza Mandorwala & Associates
	Date Appointment	10 th August, 2024
	Term of	F.Y. 2024-25
	Address	B-503, Sivanta One, Pritamnagar Cross Road, Near V.S Hospital, Ellisbridge, Ahmedabad – 380006, Gujarat, India
	Contact	09409020523
	Qualification	<ul style="list-style-type: none"> ✓ Member of Institute of Company Secretaries of India ✓ Bachelor in Commerce from Gujarat University ✓ Masters in Commerce from Indira Gandhi National University ✓ Bachelor of Law from Gujarat University ✓ DLP: Diploma in Labour Practice from Gujarat University
	Area of Practice	Corporate & LLP Laws, SME Advisory, Compliance, Due Diligence, FDI & FEMA advisory, NBFC Laws, Capital Markets & Securities Laws Advisory, Taxation, Audit & Certifications, Legal Compliances, Corporate Governance, Corporate Social Responsibility and allied services.
	Service Provided	Corporate & LLP Laws, SME Advisory, Compliance, Due Diligence, FDI & FEMA advisory, NBFC Laws, Capital Markets & Securities Laws Advisory, Taxation, Audit & Certifications, Legal Compliances, Corporate Governance, Corporate Social Responsibility and allied services.

Peer-review no.	1615/2021	
M. No.	F10745	
C.P.No.	14284	
4.	Term of Appointment	For F.Y. 2024-25

FOR, WINNY IMMIGRATION & EDUCATION SERVICES LIMITED

JIGNESH PURSHOTTAMBHAI PATEL
MANAGING DIRECTOR
DIN: 02164954

Date: 10th August, 2024

Place: Ahmedabad

Naresh J. Patel & Co.

Chartered Accountants



FIRM PROFILE
INTERNAL AUDIT

www.nareshco.com

ACT with Excellence and Integrity

About the Firm



□ About the Firm:

- **Established in 1986.** Started by Mr. Jivanlal Patel (father of Mr. Naresh Patel) as firm M/s. R. J. Patel & Co in 1947
- History of over 60 years of family experience with motto '*Believe in Quality and Client Satisfaction*':
 - Strong Professional Values,
 - Ethics
 - Quality and
 - Customer satisfaction
- Professional services firm providing **entire gamut of services:**
 - Assurance, Attestation & Auditing,
 - Accounting,
 - Taxation,
 - Financial advisory and consulting services

Awards & Honors



- “Accountant of the Year” and “Customer Centric Business of the Year” awards for 2013 from *Intuit, USA and Bloomberg TV India*
- Partner of the firm, elected as **Chairman** of Institute of Chartered Accountants of India (ICAI) – Ahmedabad chapter for the year 2017-18
- Partners act as Expert/Panelist on various **TV Channels** on Tax, Budget and other discussion
- **Compliance Handbook** published annually since last 5 years
- **Articles** on Ind AS, IFRS, Companies Act, 2013 published in various Professional journals like ICAI, ICSI etc.
- Popular **Blogs on NRI** Investment & Taxation by a partner of the firm
- **Author** of Books
 - Quick Guide to Indian Accounting Standards (Ind AS) published by Taxmann
 - Quick Guide to ICDS published by Taxmann
 - NRI Investment & Taxation published on Amazon
- **Faculty / Trainer** at various Workshops / Seminars across India, Dubai, USA, Muscat, Salalah etc.

Professional Strength



Partners	4
Staff : Chartered Accountants	4
Qualified Professional Staff	5
Articled Assistants	18
Admin Staff (Receptionist, Office Boy etc.)	4
TOTAL	35

Collectively, we have following Qualifications:

- Chartered Accountants (CA), India
- CPA (USA)
- Chartered Financial Analyst (CFA), USA (1 of only 21 in India as Consultant*)
- Certified International Financial Reporting Standards (IFRS), India
- Certified Information Systems Auditor (CISA) from USA
- MBA (Finance) from University of Illinois, Chicago, USA
- Diploma in Information Systems Auditor (DISA), India
- Diploma in Insurance Risk Management (DIRM) (All India 1st rank)
- Passed Company Secretary (CS) exams, India
- Bachelors of Laws (LLB), India

**In 2011, CFA Charterholders in World: 97,173;
In India 697; Consultants 3%; www.newcfa.org*

Services - ACT



□ **Audit, Assurance & Attestation:**

- Internal Audit, Management Audit
- Risk Management
- Consulting for Accounting System and Software set up (incl. ERP)
- National Accounting: As per Indian Accounting Standards
- Conversion of Accounts among US GAAP, IFRS, and Indian GAAP
- Certification and Attestation
- Audit Services
 - Statutory, Regulatory and other Audit
 - Concurrent and Statutory Bank Branch Audit,
 - Revenue Audit, Income & Expenditure and Stock Audit
 - Information System Audit

Services - ACT



□ Consulting Services

- Setting up and Managing WOS or businesses in India
- Ensuring Total Compliance with monthly consulting services
- RBI / FEMA Compliance
- Revised Schedule VI and XBRL Conversion
- Internal Control & Risk Advisory - Internal Audit, SOX 404 & SAS 70
- Investment and Wealth Management (*Specialization for NRIs*)
- Corporate Treasury Management and CFO Consulting
- Financial, Operational and Business Risk Management
- Buy side and Sell side Due Diligence and Valuation
- Outsourcing - Accounting, Income Tax, Financial Analysis & Audit

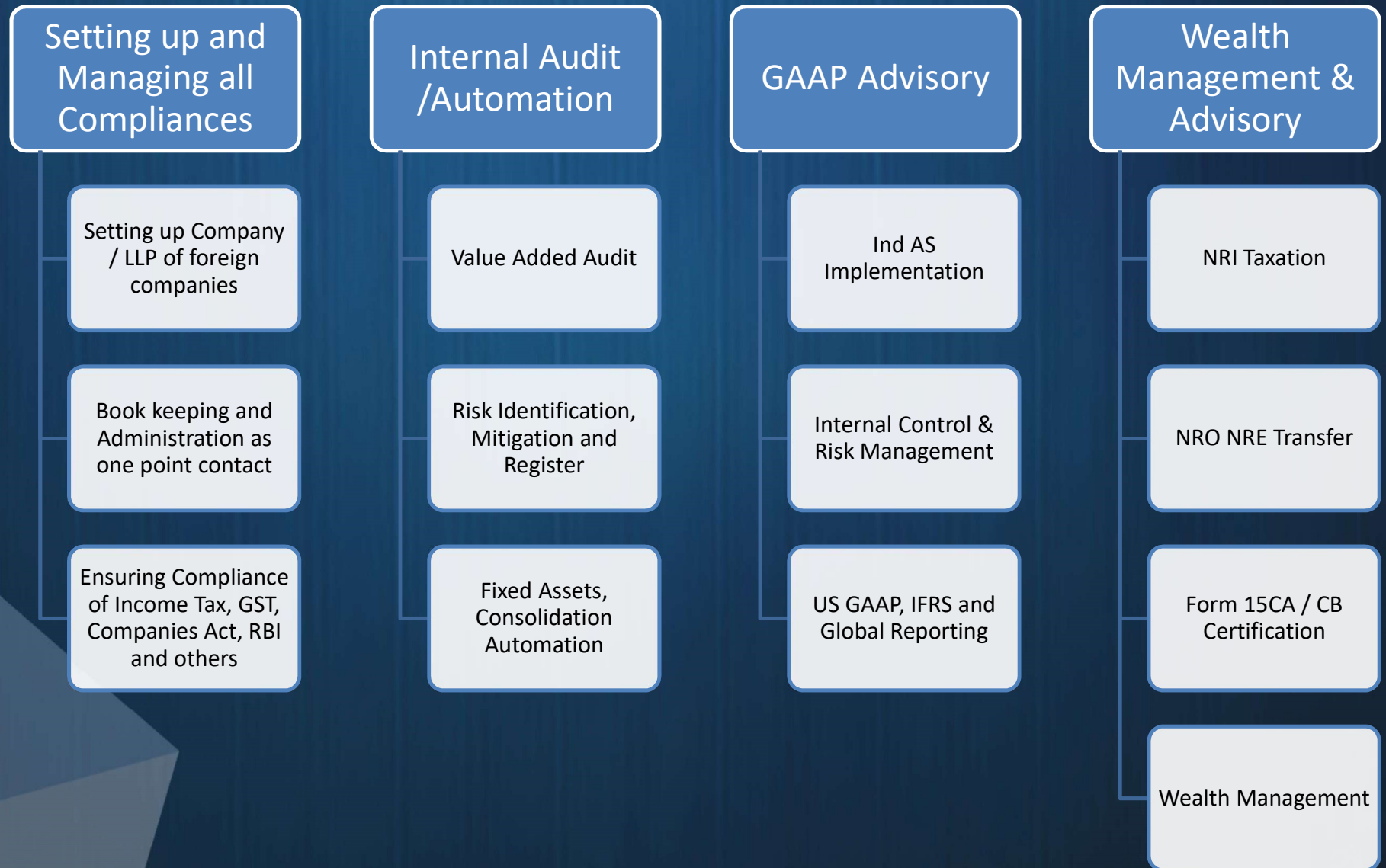
Services - ACT

□ TAX and Regulatory Services

- Compliance with all laws, rules and regulations
- Direct Taxes
 - Income Tax
 - Gift Tax and Wealth Tax
- Indirect Taxes
 - Goods & Service Tax Implementation
 - Consulting and Compliance of GST
- Company Laws Compliance
- NRI Taxation in India
- Transfer Pricing and International Taxation
- International Tax Reporting and Compliance Support
 - For Example, For US residents - 1040, 8621, 8938, FBAR etc.



Specialised Services





Partner

CA Chintan Patel: Brief Profile

- ❑ FCA, CPA(USA), Cert.IFRS (ICAI), DISA, CISA(USA)
- ❑ Practicing Chartered Accountant having **more than 20 years of experience**
- ❑ **Author** of book on **Quick Guide to Indian Accounting Standards (Ind AS)** and '**Laws & Practice relating to ICDS**' published by Taxmann
- ❑ Regional Council Member, WIRC of ICAI for 2019-24
- ❑ Chairman of Ind AS Committee of WIRC of ICAI 2020-21
- ❑ Chairman of ICAI – Ahmedabad (2017-18)
- ❑ More than 400 presentations at various seminars in India, **Dubai, Muscat, Salalah** etc.
- ❑ Mentor/Editor of Knowledge Update **Channel on You Tube**









Engagement Partner

CA Romit Shethwala: Brief Profile

- ❑ C.A., B. Com
- ❑ Practicing Chartered Accountant having **more than 10 years of experience**
- ❑ Experience of handling Internal Audit of Engineering, Pharma, Information Technology industries
- ❑ Advising on setting up wholly owned subsidiary of foreign company and managing the operations and compliances
- ❑ Managing book keeping and total compliance solutions of various companies including MNCs
- ❑ Specialised in Companies Act 2013 and ROC compliances

Clientele (sample list).... 1







(relating to Financial Reporting & Audit)

Logo	Name of Company	Financial Year	Service
	Cheminova India Ltd., subsidiary of FMC Corp.	2021-25	Internal Audit with Fixed Assets and Stock verification
	Oswal Industries Limited	2020-23	Internal Audit
	LineOMatic Graphic Industries	2010-25	Internal Audit and Consultancy
	Leistung Engineering Pvt. Ltd.	2015-25	Internal Audit, GST Consultancy
	Zentiva Pvt. Ltd., Subsidiary of MNC	2021-22	Internal Audit
	Hester Biosciences Limited, MNC	2015-20	Internal Audit and GST Consultancy

Note: Table Updated till March 2020







Clientele (sample list).... 2

(relating to Financial Reporting & Audit)

Logo	Name of Company	Financial Year	Service
	Sanofi India Ltd., Subsidiary of MNC	2019-20	Fixed Assets Verification and Consultancy
	Bodal Chemicals Ltd. (Listed Co.)	2022-26	Statutory Auditor
	Haryana Vidyut Prasaran Nigam Limited	2015-16, 2016-17	Ind AS Implementation & Training Consultant
	Bestobell Valves (India) Pvt. Ltd., Subsidiary of MNC	2010-23	Accounting and Consultancy
	Patel Engineering Ltd. (Listed Company with 88 group companies)	2016-23	Ind AS Implementation & Training Consultant
	GTPL Hathway Pvt. Ltd. (Listed Co.)	2017-20	Ind AS Consultant





Clientele (sample list)..... 3

(relating to Financial Reporting & Audit)

Logo	Name of Company	Financial Year	Service
	Tevapharm India Pvt. Ltd., Subsidiary of MNC	2017-18	Fixed Assets and Stock Verification
	Super Crop Safe Limited (Listed Co.)	2017-22	Statutory Auditor
	Ganesh Housing Ltd. (Listed Co.)	2016-22	Ind AS Implementation & Training Consultant
	Kotak Life Insurance	2014-16	Corporate Agency Audit at Multiple locations in India
	Asian Granito Ltd.	2016-17	Consolidation of Financials
	Parker Hennifin (India) Pvt. Ltd., Subsidiary of MNC	2016-19	Consolidation of Financials and Ind AS Consultancy






Clientele (sample list).... 4

(relating to Financial Reporting & Audit)

Logo	Name of Company	Financial Year	Service
	Inlea Management Consultancy Services Pvt. Ltd., Subsidiary of MNC	2020-23	Transfer pricing, Accounting and Compliance
	Asink India Pvt. Ltd., Subsidiary of USA based holding company	2021-23	Statutory Audit & Transfer Pricing Consultancy
	Infiswift Technologies India Pvt. Ltd, Subsidiary of USA Co.	2020-23	Transfer pricing and Compliance
	3D- EdTech Pvt. Ltd. Subsidiary of USA Co.	2018-23	Transfer Pricing, Income Tax & GST Consultancy
	Neo Sense Vector Pvt. Ltd., Subsidiary of USA Co.	2018-23	Transfer Pricing, Income Tax & GST Consultancy

Clientele (sample list).... 5

(relating to Financial Reporting & Audit)

Logo	Name of Company	Financial Year	Service
	Inductotherm (India) Pvt. Ltd., Subsidiary of MNC	2016-18, 2018-21	XBRL Consultant, Ind AS Training
	United India Insurance Co. Ltd. – DO-II	2014-15 2015-16	Statutory Branch Audit
	Branches of State Bank of India, State Bank of Travancore, Central Bank of India	More than 15 years	Statutory Branch Audit
	Zibanka Media Services Pvt Ltd.	2019-20	Accounting and Compliance Advisory
	Sayaji Industries Limited	2017-18	Ind AS and Consultancy

IFC/ Internal Audit Process

1. Planning

Engagement Letter with defined scope

Initial Meeting/discussion

Review of existing reports/financials

2. Execution

General control walk-thru and initial risk assessment

Inquiry and discussion with staff

Conduct audit test work

Communication throughout audit progress

3. Reporting

Conduct closing meeting to discuss observation and recommendations

Issue draft report and request response

Issue final report

Audit Coverage (Summary) :

Details in Annexure

Verification of Business Processes

Inventory Management

Revenue

Statutory Compliance

Human Resources

Fixed Assets

Treasury Operation (Cash & Bank)

Insurance

Why Us?

We are Sure
Your Search Will be
end here



- ✓ **Qualified Professionals:** Team of Chartered Accountants (CA), CPA, CFA, MBA, DIRM, DISA, CISA, CS, Advocate, etc.
- ✓ **Excellence in Execution:** Exceeding Client Expectations
- ✓ **Integrity:** History of robust work Ethics and Professionalism
- ✓ **International Exposure:** Work Experience in India and abroad with multinational multibillion dollar companies
- ✓ **Satisfied Clientele:** Since last 60+ years
- ✓ **One Stop Solution:** All services under one roof
- ✓ **Centrally Managed Engagements:** One point contact for dissemination and accumulation of information, Continuous monitoring, Regular status update and Consolidated reporting

Thank you

For more information about our firm and/or services or if you have any question or comments, please contact us.

Naresh J. Patel & Co. Chartered Accountants

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