(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

K V M S AND COMPANY Mandeep FRN 028805N Chartered Accountants

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 S 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. Earnlng 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 Western Overseas Study Abroad Limited — For Western Overseas Study Abroad Limited

Managing Director — Director

Pardeep Balyan (Managing Director) — Rekha Rani (Director)

For K. VM S 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

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

CA. Mandeep Singla
(Partner)

Date : 13.11.2026
Place: Ambala City
UDIN:26530318XXOEBH7364

For Western Overseas Study Abroad Limited

Managing Director

Pardeep Bajyan
(Managing Director)

For Western Ov... Study Abroad Li...

Direct

Rekha Rani
(Director)