

Date: 25/11/2023
To,
The Secretary
Bombay Stock Exchange Limited.
Dalal Street, Fort
Mumbai - 400 001.



DEPARTMENT OF CORPORATE SERVICES

Sub: - Disclosure of reason for delay in submission of audited financial results of the Company for the quarter and half year ended 30th September, 2023

Dear Sir/Madam,

This is in response to email dated 24th November, 2023 seeking reason for delay in submission of audited financial results of the Company for the quarter and half year ended 30th September, 2023 Regulation 33 of SEBI (LODR) Regulations, 2015, which is required to be made before 14th November, 2023, however, due to technical reason the company was unable to finalize the Unaudited financial result for the Said Period before the due date, the same was finalized and adopted in the board meeting which was held on 20nd November, 2023.

In the said Circumstances, We hereby request you to kindly condone the delay in the said submission.

Thanking you,

Yours Faithfully,

For VJTF Eduservices Limited

VINAY Digitally signed
by VINAY
DHARAMCHAND JAIN
HAND JAIN D JAIN



Dr. Vinay Jain
Managing Director
DIN: 00235276

VJTF EDUSERVICES LIMITED

CIN No:L80301MH1984PLC033922

Reg. Office: Witty International School, Pawan Baug Road, Malad West, Mumbai-400064

Tel.: 022-61056800 / 01 / 02 Fax: 022- 61056803 Email: vjtfho@vjtf.com,

Website: www.vjtf.com / www.wittykidsindia.com



Date: 20th November, 2023

To,
BSE Limited.
Department of Corporate Services
PJ Towers, Dalal Street, Fort,
Mumbai - 400001.

Sub. - : Outcome of the board meeting held on 20th November, 2023

Script Code: 509026

Dear Sir/Madam,

This is to inform you that the Board of Directors at their Meeting at Witty International School, Chikoowadi, Borivali West, Mumbai - 400092 on Monday, 20th November, 2023, commenced at 3:00 P.M. and conducted at 11.35 P.M. has considered and approved the following:

1. Considered and approved the standalone and consolidated Unaudited Financial Results of the Company for the Half year Ended on 30th September, 2023, as per IND-AS pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015.
2. Any other matter

We are requesting you to kindly take the above in your records and acknowledge the receipt for the same.

Thanking you,

Yours faithfully,

For VJTF Eduservices Limited

VINAY
DHARAMCH
AND JAIN

Dr. Vinay Jain
Managing Director
DIN - 00235276



VJTF EDUSERVICES LIMITED

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NIMESH MEHTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Reg. Office.: Shop No.2, Divine Co-op. Soc, Near Oberoi Mall, Film city Rd, Goregaon (E), Mumbai-400063.
Tel: 022-28408899/3399, Mob: 9820325824, Email: nimesh100@yahoo.com/nimesh@nmaca.in
Website: www.nmaca.in

Independent Auditors' Review Report on Standalone Unaudited Quarterly and Half Yearly Indian Accounting Standards (Ind AS) Financial Results of VJTF Eduservices Limited Pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
**THE BOARD OF DIRECTORS
VJTF EDUSERVICES LIMITED**

1. We have reviewed the accompanying statement of unaudited standalone financial results of **VJTF EDUSERVICES LIMITED** ("the Company") for the quarter and half year ended 30th September, 2023 ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (the regulation), as amended.
2. The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (Ind AS 34) prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015, as amended, and other accounting principles generally accepted in India, is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 the recognition and measurement principles laid down in Ind AS 34 specified under Section 133 of the Companies Act, 2013 read with rules issued there under and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation including the manner in which it is to be disclosed, or that it contains any material misstatement.



NIMESH MEHTA & ASSOCIATES

CHARTERED ACCOUNTANTS

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Tel: 022-28408899/3399, Mob: 9820325824, Email: nimesh100@yahoo.com/nimesh@nmaca.in
Website: www.nmaca.in

5. **Emphasis of Matter**

We draw attention to the following Note in the Standalone Financial Results:

Note 3 relating to the Sale and transfer of its traditional Pre-school and ancillary services business.

Our conclusion is not modified in respect of above matter.

**For Nimesh Mehta & Associates
Chartered Accountants**

Firm Registration No.: 117425W

**Nimesh
Mukundrai
Mehta**

Digitally signed by
Nimesh Mukundrai
Mehta
Date: 2023.11.20
21:25:48 +05'30'

Place: Mumbai

Date: 20th November, 2023

Partner

Membership No: 102582

UDIN No: 23102582BGUKQK9178



NIMESH MEHTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Reg. Office.: Shop No.2, Divine Co-op. Soc, Near Oberoi Mall, Film city Rd, Goregaon (E), Mumbai-400063.
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Website: www.nmaca.in

Independent Auditors' Review Report on Consolidated Unaudited Quarterly and Half Yearly Indian Accounting Standards (Ind AS) Financial Results of VJTF Eduservices Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.

To,
The Board of Directors
VJTF Eduservices Limited.

1. We have reviewed the accompanying Statement of Consolidated Unaudited Financial Results of VJTF Eduservices Limited ("the Parent"), its subsidiary (the Parent and its subsidiary together referred to as "the Group") and its associate for the quarter and half year ended 30th September, 2023 ("the Statement"), being submitted by the Parent pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:
 - A. **VJTF Eduservices Limited (Parent Company)**
 - B. **Subsidiary - reviewed by us:**



NIMESH MEHTA & ASSOCIATES

CHARTERED ACCOUNTANTS

Reg. Office.: Shop No.2, Divine Co-op. Soc, Near Oberoi Mall, Film city Rd, Goregaon (E), Mumbai-400063.
Tel: 022-28408899/3399, Mob: 9820325824, Email: nimesh100@yahoo.com/nimesh@nmaca.in
Website: www.nmaca.in

- VJTF Buildcon Private Limited

C. Associate – Certified by the Management:

- VJTF Infrschool Services (Mumbai) Private Limited

5. Based on our review conducted, and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard specified under section 133 of the companies Act, 2013, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The unaudited consolidated financial results also include the Group's share of net loss after tax and total comprehensive loss of Rs. NIL, for the quarter and half year ended 30th September, 2023, in respect of an associate, based on their financial results which have not been reviewed by their auditors. These unaudited financial results and other unaudited financial information have been approved and furnished to us by the Management. Our conclusion, in so far as it relates to the affairs of this associate, is based solely on such unaudited financial results and other unaudited financial information. According to the information and explanations given to us by the Management, these financial results are not material to the Group.

7. Emphasis of Matter

We draw attention to the following Note in the Consolidated Financial Results:

Note 3 relating to the Sale and transfer of its traditional Pre-school and ancillary services business.

Our Conclusion is not modified in respect of the above matter.

For Nimesh Mehta & Associates
Chartered Accountants

Firm Registration No.: 117425W

Nimesh
Mukundra
i Mehta

Digitally signed
by Nimesh
Mukundrai Mehta
Date: 2023.11.20
21:24:57 +05'30'

Place: Mumbai

Date: 20th November, 2023

Partner

Membership No: 102582

UDIN No: 23102582BGUKQL1233

VJTF EDUSERVICES LIMITED

CRN No. L26504M191841-C03822
 Regd. Office: 10th Floor, VJTF House, West, Mumbai-400064
 Tel: 61058000 / 01 / 02 Fax: 61058003 Email: vjtf@vjtf.com
 Website: www.vjtf.com

(Rs. In Lakh)

Sl. No.	Particulars	Statement of Standalone and Consolidated Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2023										
		UNAUDITED Three months ended 30th June, 2023	UNAUDITED Three months ended 30th June, 2022	UNAUDITED Half year ended 30th Sept, 2023	UNAUDITED Half year ended 30th Sept, 2022	AUDITED For the year ended 31st March, 2023	AUDITED For the year ended 31st March, 2022	UNAUDITED Three months ended 30th Sept, 2023	UNAUDITED Three months ended 30th Sept, 2022	UNAUDITED Half year ended 30th Sept, 2023	UNAUDITED Half year ended 30th Sept, 2022	AUDITED For the year ended 30th September, 2023
1	Income	965.34	762.14	1,971.48	1,021.84	2,078.43	955.34	762.14	1,971.48	1,021.84	2,078.43	1,021.84
	(a) Revenue from operations	44.13	67.35	101.48	44.13	120.26	68.92	101.48	44.13	120.26	44.13	44.13
	(b) Other Income	921.21	694.79	1,870.00	977.71	1,958.17	886.42	660.66	1,927.35	901.58	2,034.20	977.71
2	Expenses	167.52	138.79	305.37	227.39	513.52	167.52	138.79	305.37	227.39	513.52	227.39
	(a) Employee benefits expense	107.50	82.10	169.64	118.84	231.75	107.50	82.10	169.64	118.84	231.75	169.64
	(b) Depreciation and amortisation expense	58.04	62.10	120.84	120.82	281.75	58.04	62.10	120.84	120.82	281.75	120.82
	(c) Provision and contingencies expense	80.08	38.32	119.41	131.07	292.28	80.08	38.32	119.41	131.07	292.28	131.07
	(d) Vehicle Expense	60.08	71.28	151.88	83.04	240.75	60.08	71.28	151.88	83.04	240.75	83.04
	(e) Share and Honor Expenses	117.45	92.81	210.37	117.46	86.83	117.46	92.81	210.37	117.46	86.83	16.57
	(f) Staff Welfare	102.57	134.30	188.89	125.77	300.85	102.57	134.30	188.89	125.77	300.85	300.85
	(g) Other expenses	791.68	688.82	1,438.21	824.48	2,282.21	688.82	614.72	1,438.21	824.48	2,282.21	1,438.21
3	Profit/(Loss) for the period before tax and share of profit/(Loss) of Associates / Joint Ventures (1-2)	(162.21)	80.87	(11.84)	161.48	(8.09)	(162.21)	80.87	(11.84)	161.48	(8.09)	80.87
4	Share of profit/(Loss) of Associates / Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
5	Share of profit/(Loss) of Associates / Joint Ventures	-	-	-	-	-	-	-	-	-	-	-
6	Profit/(Loss) for the period before tax (1+4)	(162.21)	80.87	(11.84)	161.48	(8.09)	(162.21)	80.87	(11.84)	161.48	(8.09)	80.87
7	Tax expense:	-	-	-	-	-	-	-	-	-	-	-
	(1) Current tax	-	-	-	-	-	-	-	-	-	-	-
	(2) Deferred tax	-	-	-	-	-	-	-	-	-	-	-
8	Profit/(Loss) for the period (5+7)	(162.21)	80.87	(11.84)	161.48	(8.09)	(162.21)	80.87	(11.84)	161.48	(8.09)	80.87
9	Other Comprehensive Income	-	-	-	-	-	-	-	-	-	-	-
	(a) Items that will not be reclassified to Profit and Loss:	-	-	-	-	-	-	-	-	-	-	-
	(i) Re-measurement of defined benefit plans	-	-	-	-	-	-	-	-	-	-	-
	(ii) Income tax relating to above items	-	-	-	-	-	-	-	-	-	-	-
	(iii) Other Comprehensive Income (Net of tax) (1+9)	-	-	-	-	-	-	-	-	-	-	-
10	Total Comprehensive Income for the period (10+9)	(162.21)	80.87	(11.84)	161.48	(8.09)	(162.21)	80.87	(11.84)	161.48	(8.09)	80.87
11	Profit/(Loss) for the period attributable to:	-	-	-	-	-	-	-	-	-	-	-
	Equity holders of the parent	(162.21)	80.87	(11.84)	161.48	(8.09)	(162.21)	80.87	(11.84)	161.48	(8.09)	80.87
	Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-
12	Equity holders of the parent	(162.21)	80.87	(11.84)	161.48	(8.09)	(162.21)	80.87	(11.84)	161.48	(8.09)	80.87
13	Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-
14	Residual equity attributable to:	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00
	(a) Parent	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00	1,760.00
	(b) Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-
15	Other Equity	-	-	-	-	-	-	-	-	-	-	-
16	Residual equity attributable to:	-	-	-	-	-	-	-	-	-	-	-
	(a) Parent	-	-	-	-	-	-	-	-	-	-	-
	(b) Non-controlling interest	-	-	-	-	-	-	-	-	-	-	-

(Rs. In Lakh)

Notes:

1 Both the standalone and consolidated financial results of the Company have been reviewed by the audit committee and approved by the Board of Directors of the Company at their meeting held on 20th November, 2023 and have been reviewed by the Statutory Auditors of the Company. The reports of the Statutory Auditors are unmodified.

2 These financials have been prepared in accordance with the recognition and measurement principles laid down in IND AS prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued thereunder.

3 Subsequent to execution of the Business Transfer Agreement between the parties, the Company has obtained the approval of the shareholders on 30th September, 2023 for the sale and transfer of the traditional preschool business and ancillary services to VJTF Education Private Limited. The Consideration of Rs. 6,994 Lakh would be received on closing of the aforesaid transaction in due course of time. Accordingly, the results of the said businesses has not been treated as "Discontinued Operations" within the meaning of IND AS 105.

4 The Following impact arising out of "covid" relating to earlier year has been crystallized and accounted as under:

Particulars	For the Year ended March, 2023
Income:	89.25
Discount allowed in billion fees written back	(89.25)

The above figure is also included in consolidated financial statements.

5 The Board, in their meeting held on 14th April, 2023, has approved the purchase of more than 51% shareholding of Happymango Learning Solutions Private Limited for Rs.7.91 Crores. The payment has been made, however, shares are yet to be allotted.

6 The Company's main business is Education, accordingly, there are no separate reportable segments as per IND AS - 108 on "Operating Segments".

7 The code on Social security, 2020 (the code) relating to employee benefits during employment and post-employment has received presidential assent on 28th September, 2020. The code has been published in the Gazette of India. Further, the Ministry of Labour and Employment has released draft rules for the code on 13th November 2020. However, the effective date from which the changes are applicable is yet to be notified and rules for quantifying the financial impact are also not yet issued. The Company will assess the impact of the code and will give appropriate impact in the financial statements in the period in which, the Code becomes effective and the related rules to determine the financial impact.

8 In view of absence of virtual currency, the Company has not created Deferred Tax Assets on carried forward business losses.

9 Figures pertaining to previous period/year have been regrouped/reclassified wherever found necessary to conform to current quarter/year's presentation.

For VJTF Education Limited

Place: Mumbai
 Date: 30th November, 2023
 Managing Director

VJTF EDUSERVICES LIMITED

CIN No. L65990MH1984PLC033922

Regd. Office : Witty International School, Pawan Baug Road, Malad West, Mumbai-400064

Tel.: 61056800 / 01 / 02 Fax: 61056803 Email: vjtfho@vjtf.com

Website: www.vjtf.com

Statement of Assets and Liabilities

(Rs. In Lakh)

Particulars	Standalone		Consolidated	
	UNAUDITED	AUDITED	UNAUDITED	AUDITED
	As at	As at	As at	As at
	30th September, 2023	31st March, 2023	30th September, 2023	31st March, 2023
A. ASSETS				
1 Non-Current Assets				
(a) Property, Plant and Equipment	614.75	528.50	614.75	528.50
(b) Goodwill on Amalgamation	936.53	936.53	936.53	936.53
(c) Right of Use Assets	1,981.28	2,029.01	1,981.28	2,029.01
(d) Financial Assets				
i. Investments				
Investment in Subsidiaries and Associate	795.95	795.95	-	-
ii. Other Financial Assets	4,036.13	1,753.77	7,274.72	4,968.72
(e) Deferred Tax Asset (net)	69.71	40.05	71.02	41.36
(f) Income Tax Assets (Net)	31.88	29.55	35.86	30.95
2 Current Assets				
(a) Financial Assets				
i. Investments	2,000.00	-	2,000.00	-
ii. Trade Receivables	3.39	14.83	3.39	14.83
iii. Cash and Cash Equivalents	98.82	42.87	100.14	44.14
iv. Bank balances other than cash & cash equivalents	1.80	1.95	1.90	1.95
v. Loans	1,189.75	7,800.38	1,189.75	7,800.38
vi. Other Financial Assets	443.73	316.99	443.73	316.99
(b) Other Current Assets	56.87	95.50	56.87	95.50
Total Assets	12,260.69	14,385.68	14,709.94	16,808.86
B. EQUITY AND LIABILITIES				
1 EQUITY				
(a) Equity Share Capital	1,780.00	1,780.00	1,780.00	1,780.00
(b) Other Equity	(329.84)	(347.96)	1,539.48	1,508.94
(c) Non-Controlling Interest	-	-	568.51	565.42
LIABILITIES				
2 Non-Current Liabilities				
(a) Financial Liabilities				
i. Borrowings	434.21	600.27	434.21	600.27
ii. Lease Liabilities	2,690.30	2,645.57	2,690.30	2,645.57
iii. Other financial Liabilities	84.52	52.35	84.52	52.35
(b) Provisions	23.57	21.22	23.57	21.22
3 Current liabilities				
(a) Financial Liabilities				
i. Borrowings	95.24	3,652.16	96.12	3,652.79
ii. Trade Payables	108.63	149.88	109.52	150.57
iii. Lease Liabilities	1.47	1.78	1.47	1.78
iv. Other Financial Liabilities	4,060.98	4,531.87	4,060.98	4,531.86
(b) Other Current Liabilities	3,347.41	1,316.18	3,357.06	1,317.74
(c) Provisions	4.20	2.36	4.20	2.35
Total Equity and Liabilities	12,260.69	14,385.68	14,709.94	16,808.86

For VJTF Eduservices Limited

DR. VINAY JAIN
DIRECTOR

(Dr. Vinay Jain)
Managing Director

Place : Mumbai

Date : 20th November, 2023

WITF Eduservices Limited
Related party disclosure on Consolidated basis for the Half Year ended 30th September, 2023
(₹ In Lakhs)

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.

S. No	Details of the party (listed entity/ subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Value of the related party transaction approved by the audit committee	Value of the transaction during reporting period	In case monies are due to other party as a result of the transaction		Details of the loans, inter-corporate deposits, advances or investments				
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary				Opening Balance	Closing Balance	Nature of advance/ loan/ corporate deposit/ any other etc.	Tenure	Interest rate (%)	Interest advanced/ interest on corporate deposit/ investment	Secured/ unsecured
1	WITF Eduservices Limited	AAECS948F	Pratibha foundation charitable trust Witly Education Private Limited Witly Global Education Trust	AAATP3381M AABCW7735L AAATW1668R	Other Related Party Other Related Party Other Related Party	Income collected on our behalf	NA NA NA	515.72 79.84 9.38	-	-	-	-	-	-	-
2	WITF Eduservices Limited	AAECS948F	Dr. Raina Jain	ADAPM6121F	Key managerial Personnel (KMP)	Lease Rent Expense	NA	1.20	1.42	2.84	-	-	-	-	-
3	WITF Eduservices Limited	AAECS948F	Dr. Raina Jain Dr. Vinay Jain	ADAPM6121F ABEP0600D	Key Managerial Personnel (KMP) Key Managerial Personnel (KMP)	Remuneration Remuneration	NA NA	30.00 30.00	1.05 1.05	0.23 2.12	-	-	-	-	-
4	WITF Eduservices Limited	AAECS948F	Pratibha foundation charitable trust Witly Education Private Limited Witly Global Education Trust	AAATP3381M AABCW7735L AAATW1668R	Other Related Party Other Related Party Other Related Party	Reimbursement of Expenses given	NA NA NA	128.14 41.67 7.22	-	-	-	-	-	-	-
5	WITF Buildoon Pvt. Ltd.	AADCY1562C	Dr. Raina Jain	ADAPM6121F	Key managerial Personnel (KMP)	Unsecured Loan from Directors	NA	0.27	0.61	0.88	-	-	-	-	-
6	WITF Eduservices Limited	AAECS948F	VITF InfraSchool (Mumbai) Private Limited	AADCY1560A	Associate	Loan Given Loan Given- Received Back	8000.00	1356.46 6381.00	5408.63 384.09	-	-	Loan	On Demand	Unsecured	NBFC Loan Repayment
7	WITF Eduservices Limited	AAECS948F	Dr. Raina Jain	ADAPM6121F	Key managerial Personnel (KMP)	Lease Deposit Given Lease Deposit -Repaid	NA NA	411.17 411.17	411.17	-	-	-	-	-	-
8	WITF Buildoon Pvt. Ltd.	AADCY1562C	Witly Enterprises Private Limited	AABCW7994P	Other Related Party	Construction Deposits - Given Construction Deposits Given- Received Back Construction Deposit-Cross Money Received - Refunded Back	NA	3215.10 0.14	8214.96	-	-	-	-	-	-
9	WITF Eduservices Limited	AAECS948F	Pratibha foundation charitable trust	AAATP3381M	Other Related Party	Security Deposits against School Curriculum - Taken Security Deposits against School Curriculum - Repaid	NA NA	5378.30 5648.22	4349.31	3651.82	-	-	-	-	-
10	WITF Eduservices Limited	AAECS948F	Witly Global Education Trust	AAATW1668R	Other Related Party	Security Deposits against School Curriculum - Taken Security Deposits against School Curriculum -Repaid	NA NA	572.94 375.55	128.21	323.65	-	-	-	-	-

11	VITF Eduservices Limited	AAECS5949F	Witry Education Private Limited	AAACW7735L	Other Related Party		Payment Received on behalf of Payment Received on behalf of- Repaid	NA	42.40	7.35	31.22	-	-	-	-	-	-	-
12	VITF Eduservices Limited	AAECS5949F	VITF InfraSchool Services (Udaipur) Private Limited	AADRY017E	Other Related Party		Loan Given Loan Given- Received Back	4000.00	93.87 2456.19	2376.40	14.08	-	-	-	-	-	-	-
13	VITF Eduservices Limited	AAECS5949F	VITF InfraSchool (Mumbai) Private Limited	AAOCV1560A	Associate		Investment in Shares	NA		482.25	482.25	-	-	-	-	-	-	-
14	VITF Eduservices Limited	AAECS5949F	VINAY JAIN	ABEPS0600D	Key Managerial Personnel(KMP)		Advance given against shares purchase	NA	102.9	102.90	-	-	-	-	-	-	-	-
15	VITF Eduservices Limited	AAECS5949F	RAINAJAIN	ADAPM6121F	Key Managerial Personnel(KMP)		Advance given against shares purchase- Refunded	NA	102.9	102.90	-	-	-	-	-	-	-	-
16	VITF Eduservices Limited	AAECS5949F	DHARAMCHAND SHAH	AMSP50818Q	Director Relative		Advance given against shares purchase	NA	57.62	57.62	-	-	-	-	-	-	-	-
17	VITF Eduservices Limited	AAECS5949F	BIMLADEVI SHAH	AYSP6567Q	Director Relative		Advance given against shares purchase	NA	57.62	57.62	57.62	-	-	-	-	-	-	-
18	VITF Eduservices Limited	AAECS5949F	PREETI SOGANI	AXUR57871	Director Relative		Advance given against shares purchase	NA	-	8.23	8.23	-	-	-	-	-	-	-
19	VITF Eduservices Limited	AAECS5949F	Dr. Vinay Jain	ABEPS0600D	Key Managerial Personnel(KMP)		Security Taken	NA	-	1000.00	-	-	-	-	-	-	-	-
20	VITF Eduservices Limited	AAECS5949F	VITF Constructions Private Limited Dr. Rama Jain / Dr. Vinay Jain	AAOCV1561B AADRM46121F ABEPS0600D	Other Related Party Key Managerial Personnel(KMP)		Guarantee Taken	NA	-	400.00	400.00	-	-	-	-	-	-	-
21	VITF Eduservices Limited	AAECS5949F	VITF InfraSchool (Mumbai) Private Limited Witry Enterprises Private Limited	AAOCV1560A AAICW7394P	Associate Other Related Party		Guarantee Given	NA	-	10857.35 10000.00	4500.00	-	-	-	-	-	-	-
			Witry Infrotech Private Limited	AAICW9465H	Other Related Party			NA	-	1100.00	-	-	-	-	-	-	-	-

Note :-
1 Transaction amounts represent transaction value only, without considering the impact of GST and IND AS.
2 No amounts pertaining to related parties have been written off / back or provided for.
3 Related party relationship have been identified by the management and relied upon by the Auditors.

VJTF EDUSERVICES LIMITED

CIN No. L65990MH1984PLC033922

Regd. Office : Witty International School, Pawan Baug Road, Malad West, Mumbai-400064

Tel.: 61056800 / 01 / 02 Fax: 61056803 Email: vjtfho@vjtf.com

Statement of Standalone and Consolidated Cash Flows

PARTICULARS	Rs. in Lakh			
	Standalone		Consolidated	
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	Half year ended 30th September, 2023	Half year ended 30th September, 2022	Half year ended 30th September, 2023	Half year ended 30th September, 2022
A. CASH FLOW FROM OPERATING ACTIVITIES :				
Net Profit (Loss) before Tax	(11.54)	141.50	12.11	141.31
Adjustments for:				
Depreciation and Amortisation Expense	120.94	120.62	120.94	120.62
Accrued liability for Gratuity	4.20	5.00	4.20	5.00
Sundry Balances and Provisions no longer required written back	(69.70)	(13.62)	(69.70)	(13.62)
Sundry Balances written off	8.62	0.19	8.62	0.19
Bat debts Written off	1.45	-	1.45	-
Interest Income on Unwinding & FD Interest	(23.68)	(17.70)	(49.47)	(17.70)
Finance Costs	323.36	199.46	323.36	199.46
Operating profit before Working Capital changes	353.65	435.45	351.51	435.26
Movements in Working Capital				
Decrease/(Increase) in Trade Receivables	9.99	(13.00)	9.99	(13.00)
(Increase)/ Decrease in Financials and other assets (Current & Non-Current)	369.81	(82.17)	369.81	(82.17)
Increase in Trade Payables, Liabilities and Provisions	1,602.51	393.32	1,610.80	393.48
Cash flow from Operations	2,335.96	733.60	2,342.11	733.57
Income tax paid	(2.33)	-	(11.06)	-
Net cash flow from Operating Activities	2,333.63	733.60	2,331.05	733.57
B. CASH FLOW FROM INVESTING ACTIVITIES :				
Purchase of Property, Plant and Equipment (Net)	(159.46)	(147.30)	(159.46)	(147.30)
Loans Given	(1,450.34)	(475.43)	(1,450.34)	(475.43)
Mutual Fund Investment	(2,000.00)	-	(2,000.00)	-
Investment in fixed deposit with bank	(2,911.93)	-	(6,150.53)	-
Advance given for share purchase	(876.20)	-	(876.20)	-
Advance given for share purchase given Received back	263.42	-	263.42	-
Advance given to employee	(0.03)	-	(0.03)	-
Interest on Fixed deposit Received	-	-	25.79	-
Loans Given Received Back	8,837.19	-	8,837.19	-
Deposit Given Received Back	-	-	3,214.97	-
Interest Received on Loans given / Unwinding of Interest	23.34	0.05	23.34	0.05
Net cash Flow from / (used in) Investing Activities	1,725.99	(622.68)	1,728.15	(622.68)
C. CASH FLOW FROM FINANCING ACTIVITIES:				
Proceeds from Borrowings	-	104.59	0.27	104.59
Repayment of Borrowings	(3,722.98)	(142.07)	(3,722.98)	(142.07)
Payment of lease liabilities	(115.22)	(111.56)	(115.22)	(111.55)
Finance Costs paid	(165.27)	(44.50)	(165.27)	(44.50)
Net cash used in Financing Activities	(4,003.47)	(193.54)	(4,003.20)	(193.53)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)	56.15	(82.62)	56.00	(82.64)
Add: Cash and Cash Equivalents at the beginning of the year	42.67	166.81	44.14	168.28
Cash and Cash Equivalents at the end of the period	98.82	84.19	100.14	85.64

For VJTF Eduservices Limited

VINAY
DHARAMCHA
ND JAIN

Digitally signed by
VINAY DHARAMCHAND
JAIN
Date: 2023.11.20
17:03:53 +05'30'

Place : Mumbai
Date : 20th November, 2023

(Dr. Vinay Jain)
Managing Director