

WINSOME TEXTILE INDUSTRIES LIMITED

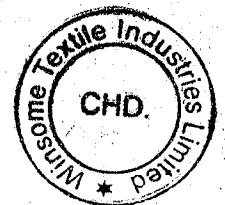
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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2022

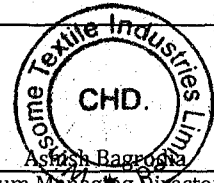
SR. NO.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		Sept. 30, 2022 (Un Audited)	June 30, 2022 (Un Audited)	Sept. 30, 2021 (Un Audited)	Sept. 30, 2022 (Un Audited)	Sep 30, 2021 (Un-Audited)	Mar 31, 2022 (Audited)
		(Rs. In lacs)					
1	Income from operations						
	(a) Net Sales/ Income from Operations	20,966	20,565	21,809	41,531	40,669	89,330
	(b) Other Operating Income	2,078	1,524	1,852	3,602	3,070	6,224
	(c) Other Income	49	43	54	92	78	264
	Total Income from operations	23,093	22,132	23,715	45,225	43,817	95,818
2	Expenses						
	(a) Cost of materials consumed	17,533	15,845	14,831	33,378	26,540	58,992
	(b) Purchases of stock-in-trade	-	-	-	-	508	508
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,018)	(2,076)	161	(4094)	519	1,063
	(d) Employee benefits expenses	1,840	1,732	1,741	3572	3265	6,719
	(e) Depreciation and amortization expenses	551	548	526	1099	1050	2,141
	(f) Power & Fuel	1,230	1,432	1,219	2,662	2,461	5,324
	(g) Finance Cost	959	1,289	870	2,248	2,065	4,269
	(h) Other expenditure	2,034	1,822	2,042	3,856	3,751	9,247
	Total Expenses	22,129	20,592	21,390	42,721	40,159	88,263
3	Profit/ (Loss) before Exceptional Items and Tax (1-2)	964	1540	2325	2504	3658	7555
4	Exceptional Items	-	-	426	-	568	568
5	Profit/ (Loss) from ordinary activities before Tax (3-4)	964	1540	1899	2504	3090	6987
6	Tax expense						
	- Current Tax	387	559	804	946	1,313	2657
	- Tax Adjustment	-	-	847	-	1,316	1344
	- Deferred Tax (Asset)/ Liability	(73)	(53)	(469)	(126)	(539)	(1563)
7	Net Profit/(Loss) from Ordinary Activities after tax (5-6)	650	1034	717	1684	1000	4549
8	Other Comprehensive Income	5	3	15	8	28	13
9	Total Comprehensive Income after tax and non controlling interest (7+8-9)	655	1037	732	1692	1028	4562
10	Paid - up equity share capital (Face Value - Rs.10/- each)	1,982	1,982	1,982	1,982	1,982	1,982
11	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year	-	-	-	-	-	21,200
12	Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualized)						
	- Basic	3.31	5.23	3.69	8.54	5.19	23.02
	- Diluted	3.31	5.23	3.69	8.54	5.19	23.02



NOTES:

1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10th November, 2022. The statutory Auditors of the Company have carried out a limited review of the aforesaid results. The financial statements are in accordance with Indian Accounting Standards (IND AS) as prescribed u/s 133 of the companies Act, 2013, read with relevant Companies Indian Accounting Standards Rules.
2	The company's operations predominantly comprises of only one segment-Textile (Yarn and Allied Activities).
3	The Code on Social Security 2020 has been notified in the Official Gazette on 29th September 2020. The effective date from which the changes are applicable is yet to be notified. Impact if any of the change will be assessed and accounted in the period in which said Code becomes effective.
4	The previous period figures have been regroup/rearranged, wherever considered necessary.

Place: Chandigarh
Date: 10.11.2022



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(Chairman cum Managing Director)

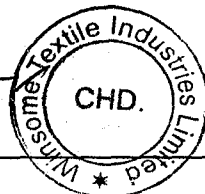
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STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2022

(Rs. In Lacs)

S.No.	Particulars	As at 30th September, 2022 (UNAUDITED)	As at 31st March, 2022 (AUDITED)
	ASSETS		
(1)	Non-current assets		
(a)	Property, plant and equipment	29,241	29,990
(b)	Capital work-in-progress	187	78
(c)	Intangible Assets	10	12
(d)	Financial assets		
	- Investments	9	9
(e)	Other non -Current Assets	603	494
	Total Non- Current Assets	30,050	30,583
(2)	Current assets		
(a)	Inventories	25,543	25,715
(b)	Financial assets		
	- Trade receivables	8,970	15,540
	- Cash and cash equivalents	428	101
	- Bank Balances other than Cash and Cash Equivalents	2,568	2,578
	- Loans	36	35
	- Other financial assets	10	7
(c)	Current tax assets (Net)	0	55
(d)	Other current assets	3,374	4,739
	Total Current Assets	40,929	48,770
	Total	70,979	79,353
	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share capital	1,982	1,982
(b)	Other Equity	22,891	21,200
		24,873	23,182
(2)	LIABILITIES		
(2)	Non-current liabilities		
(a)	Financial liabilities		
	- Borrowings	13,265	15,275
(b)	Non - Current Provisions	539	537
(c)	Deferred tax liabilities (Net)	3,392	3,516
(d)	Other non-current liabilities	261	276
	Total Non- Current Liabilities	17,457	19,604
(3)	Current liabilities		
(a)	Financial liabilities		
	- Borrowings	12,807	15,367
	- Trade payables		
	(a) Total outstanding dues of micro & small enterprises	-	-
	(b) Total outstanding dues of creditors other than micro & small enterprises	11,596	16,708
	- Other financial liabilities	2,673	3,321
(b)	Other current liabilities	931	953
(c)	Current Provisions	642	218
	Total Current Liabilities	28,649	36,567
	Total	70,979	79,353



STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2022

(Rs. In Lacs)

S.No.	Particulars	30th September, 2022 (UNAUDITED)	30th September, 2021 (UNAUDITED)
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before tax and extraordinary items	2,504	3,090
	Adjusted for :		
	Depreciation	1,099	1,050
	Provision for Doubtful Debts	-	568
	Bad debt written off	-	-
	Interest Paid	2,248	2,065
	(Profit)/Loss on sale of fixed assets (Net)	(32)	2
	Dividend Received	(1)	(1)
	Interest income	(72)	(55)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	5,746	6,719
	Adjusted for :		
	Trade and other receivables	7,940	(4,911)
	Inventories	172	1,063
	Trade Payables and advances from customers	(5,775)	(1,580)
	CASH GENERATED FROM OPERATIONS	8,083	1,291
	Direct Taxes paid / adjusted	(476)	(243)
	Cash flow before extra ordinary items	7,607	1,048
	Extra Ordinary items	-	-
	Net cash from Operating activities (A)	7,607	1,048
B	CASH FLOW FROM INVESTING ACTIVITIES :		
	Net Changes in fixed assets	(482)	(1,311)
	Sale of fixed assets	56	9
	Net Changes in Investment	-	(105)
	Capital Advances	(108)	211
	Dividend Received	1	1
	Interest Received	72	55
	Net Cash from investing activities (B)	(461)	(1,140)
C	CASH FLOW FROM FINANCING ACTIVITIES :		
	Interest paid	(2,248)	(2,065)
	Net Proceeds/(Repayment) of Long Term Borrowings	(1,854)	8,892
	Net Proceeds/(Repayment) from Short term Borrowings	(2,717)	(6,193)
	Net Cash from Financing activities (C)	(6,819)	634
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)	327	542
	CASH AND CASH EQUIVALENTS AT THE BEGINNING	101	42
	CASH AND CASH EQUIVALENTS AT THE END	428	584
	01. Proceeds from long term and other borrowings are shown net of repayment.		
	02. Cash and Cash equivalents represent cash and bank balances only.		

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