

Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To the Board of Directors of M/s **Winsome Textile Industries Limited**

We have reviewed the accompanying statement of unaudited financial results of M/s Winsome Textile Industries Limited for the quarter ended June 30, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting", specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issues thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of interim Financial information performed by the Independent Auditors 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 Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 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 B.Chhawchharia & Co.
Chartered Accountants
Firm Registration No. 305123E

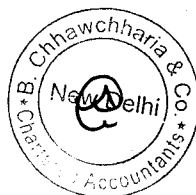


Abhishek Gupta
Partner

Membership No. 529082

UDIN: 24529082BKCGDZ3223

Place: New Delhi
Date: 12th August, 2024



WINSOME TEXTILE INDUSTRIES LIMITED

Regd. Office: 1, Industrial Area, Baddi, Distt. Solan (HP)

Phone No. 01795-244045 Fax. 01795-244287

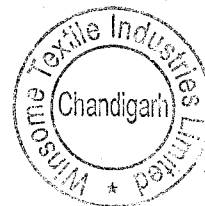
CIN: L17115HP1980PLC005647, e-mail: cswtil@winsometextile.com, www.winsometextile.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE, 2024

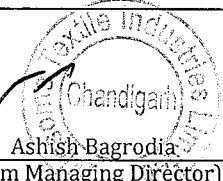
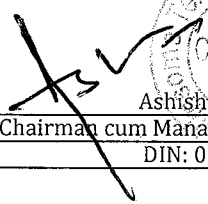
SR. NO.	PARTICULARS	Quarter Ended			(Rs. In lacs)
		June 30, 2024 (Un Audited)	Mar 31, 2024 (Audited)	June 30, 2023 (Un Audited)	Year Ended Mar 31, 2024 (Audited)
1	Income from operations				
	(a) Net Sales/ Income from Operations	20,185	20,324	18,822	75,580
	(b) Other Operating Income	1,903	1,538	1,887	6,752
	(c) Other Income	54	65	45	244
	Total Income from operations	22,142	21,927	20,754	82,576
2	Expenses				
	(a) Cost of materials consumed	14,307	13,681	13,401	52,393
	(b) Purchases of stock-in-trade	-	21	14	35
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(362)	(127)	149	(209)
	(d) Employee benefits expenses	1,969	1,931	1,829	7,666
	(e) Depreciation and amortization expenses	559	531	547	2,178
	(f) Power & Fuel	1,573	1,619	1,491	6,161
	(g) Finance Cost	1,316	1,107	970	4,359
	(h) Other expenditure	1,847	2,236	1,751	7,506
	Total Expenses	21,209	20,999	20,152	80,089
3	Profit/ (Loss) before Exceptional Items and Tax (1-2)	933	928	602	2487
4	Exceptional Items	-	-	-	-
5	Profit/ (Loss) from ordinary activities before Tax (3-4)	933	928	602	2487
6	Tax expense				
	- Current Tax	217	232	179	644
	- Tax Adjustment	-	(20)	-	(17)
	- Deferred Tax (Asset)/ Liability	28	19	(38)	(8)
7	Net Profit/(Loss) from Ordinary Activities after tax (5-6)	688	697	461	1868
8	Other Comprehensive Income	3	22	(1)	15
9	Total Comprehensive Income after tax and non controlling interest (7+8-9)	691	719	460	1883
10	Paid - up equity share capital (Face Value - Rs.10/- each)	1,982	1,982	1,982	1,982
11	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year	-	-	-	25,524
12	Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualized)				
	- Basic	3.49	3.63	2.32	9.50
	- Diluted	3.49	3.63	2.32	9.50



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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 12th August, 2024. 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.
5	The figures of the last quarter of previous year are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the 3rd quarter of the respective financial year.
Place: Chandigarh Date: 12.08.2024  Ashish Bagrodia (Chairman cum Managing Director) DIN: 00047021	

