

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**

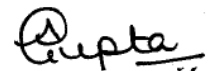
We have reviewed the accompanying statement of unaudited financial results of M/s Winsome Textile Industries Limited for the quarter ended December 31, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 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 : 25529082BMLZUG7979

Place: New Delhi  
Date: 12<sup>th</sup> February, 2025



**WINSOME TEXTILE INDUSTRIES LIMITED**

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

Phone No. 01795-244045 Fax. 01795-244287

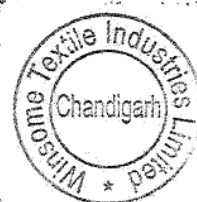
CIN: L17115HP1980PLC005647, e-mail: cswtil@winsometextile.com, www.winsometextile.com

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTHS ENDED 31ST DECEMBER, 2024**

| SR. NO. | PARTICULARS                                                                                        | Quarter Ended                 |                                |                               | Nine Months Ended             |                               | (Rs. In lacs)                           |
|---------|----------------------------------------------------------------------------------------------------|-------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------------------------|-----------------------------------------|
|         |                                                                                                    | Dec. 31, 2024<br>(Un Audited) | Sept. 30, 2024<br>(Un Audited) | Dec. 31, 2023<br>(Un Audited) | Dec. 31, 2024<br>(Un Audited) | Dec. 31, 2023<br>(Un Audited) | Year Ended<br>Mar 31, 2024<br>(Audited) |
| 1       | Income from operations                                                                             |                               |                                |                               |                               |                               |                                         |
|         | (a) Net Sales/ Income from Operations                                                              | 18,306                        | 19,713                         | 17,987                        | 58,204                        | 55,256                        | 75,580                                  |
|         | (b) Other Operating Income                                                                         | 1,764                         | 2,190                          | 1,533                         | 5,857                         | 5,214                         | 6,752                                   |
|         | (c) Other Income                                                                                   | 57                            | 118                            | 49                            | 229                           | 157                           | 244                                     |
|         | <b>Total Income from operations</b>                                                                | <b>20,127</b>                 | <b>22,021</b>                  | <b>19,569</b>                 | <b>64,290</b>                 | <b>60,627</b>                 | <b>82,576</b>                           |
| 2       | Expenses                                                                                           |                               |                                |                               |                               |                               |                                         |
|         | (a) Cost of materials consumed                                                                     | 13,184                        | 13,741                         | 12,385                        | 41,232                        | 38,712                        | 52,393                                  |
|         | (b) Purchases of stock-in-trade                                                                    | -                             | -                              | -                             | -                             | 14                            | 35                                      |
|         | (c) Changes in inventories of finished goods, work-in-progress and stock-in-trade                  | (1,404)                       | 168                            | (235)                         | (1,598)                       | (82)                          | (209)                                   |
|         | (d) Employee benefits expenses                                                                     | 2,056                         | 2,080                          | 1,942                         | 6,105                         | 5,735                         | 7,666                                   |
|         | (e) Depreciation and amortization expenses                                                         | 558                           | 566                            | 539                           | 1,683                         | 1,647                         | 2,178                                   |
|         | (f) Power & Fuel                                                                                   | 1,831                         | 1,325                          | 1,700                         | 4,729                         | 4,542                         | 6,161                                   |
|         | (g) Finance Cost                                                                                   | 1,195                         | 1,193                          | 1,201                         | 3,704                         | 3,252                         | 4,359                                   |
|         | (h) Other expenditure                                                                              | 1,957                         | 1,989                          | 1,671                         | 5,793                         | 5,248                         | 7,506                                   |
|         | <b>Total Expenses</b>                                                                              | <b>19,377</b>                 | <b>21,062</b>                  | <b>19,203</b>                 | <b>61,648</b>                 | <b>59,068</b>                 | <b>80,089</b>                           |
| 3       | Profit/ (Loss) before Exceptional Items and Tax (1-2)                                              | 750                           | 959                            | 366                           | 2642                          | 1559                          | 2487                                    |
| 4       | Exceptional Items                                                                                  | -                             | -                              | -                             | -                             | -                             | -                                       |
| 5       | Profit/ (Loss) from ordinary activities before Tax (3-4)                                           | 750                           | 959                            | 366                           | 2642                          | 1559                          | 2487                                    |
| 6       | Tax expense                                                                                        |                               |                                |                               |                               |                               |                                         |
|         | - Current Tax                                                                                      | 149                           | 263                            | 91                            | 629                           | 412                           | 644                                     |
|         | - Tax Adjustment                                                                                   | (18)                          | (172)                          | -                             | (190)                         | 3                             | (17)                                    |
|         | - Deferred Tax (Asset)/ Liability                                                                  | 70                            | (8)                            | (7)                           | 90                            | (27)                          | (8)                                     |
| 7       | Net Profit/(Loss) from Ordinary Activities after tax (5-6)                                         | 549                           | 876                            | 282                           | 2113                          | 1171                          | 1868                                    |
| 8       | Other Comprehensive Income                                                                         | 5                             | 7                              | (3)                           | 15                            | (7)                           | 15                                      |
| 9       | <b>Total Comprehensive Income after tax and non controlling interest (7+8-9)</b>                   | <b>554</b>                    | <b>883</b>                     | <b>279</b>                    | <b>2128</b>                   | <b>1164</b>                   | <b>1883</b>                             |
| 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            | -                             | -                              | -                             | -                             | -                             | 25,524                                  |
| 12      | Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualized) |                               |                                |                               |                               |                               |                                         |
|         | - Basic                                                                                            | 2.80                          | 4.46                           | 1.41                          | 10.74                         | 5.87                          | 9.50                                    |
|         | - Diluted                                                                                          | 2.80                          | 4.46                           | 1.41                          | 10.74                         | 5.87                          | 9.50                                    |



*[Handwritten signature]*



**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 February, 2025. 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.                                                                                                                                                                                                                                                                                      |
| <div style="text-align: right;"><br/>Ashish Bagrodia<br/>(Chairman cum Managing Director)<br/>DIN: 00047021</div> <div style="text-align: left;">Place: Chandigarh<br/>Date: 12.02.2025</div> |                                                                                                                                                                                                                                                                                                                                                                               |

