

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 September 30, 2025, 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: 25529082BMJALW1991

Place: New Delhi

Date: 10th November, 2025



WINSOME TEXTILE INDUSTRIES LIMITED

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

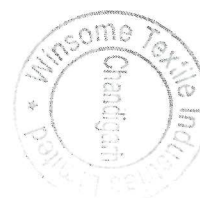
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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. in lacs except EPS)

SR. NO.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		Sept. 30, 2025 (Un Audited)	June 30, 2025 (Un Audited)	Sept 30, 2024 (Un Audited)	Sept. 30, 2025 (Un Audited)	Sept. 30, 2024 (Un Audited)	Mar 31, 2025 (Audited)
1	Income from operations						
	(a) Net Sales/ Income from Operations	20,210	20,320	19,713	40,530	39,698	79,055
	(b) Other Operating Income	1,990	1,890	2,190	3,880	4,093	7,468
	(c) Other Income	64	59	118	123	172	293
	Total Income from operations	22,264	22,269	22,021	44,533	44,163	86,816
2	Expenses						
	(a) Cost of materials consumed	13,084	13,154	13,741	26,238	28,048	54,706
	(b) Purchases of stock-in-trade	-	-	-	-	-	1
	(c) Changes in inventories of finished goods, work in-progress and stock-in-trade	140	508	168	648	(194)	(1480)
	(d) Employee benefits expenses	2,214	2,079	2,080	4,293	4,049	8,151
	(e) Depreciation and amortization expenses	562	558	566	1,120	1,125	2,234
	(f) Power & Fuel	1806	1,896	1,325	3,702	2,898	6,665
	(g) Finance Cost	1,323	1,248	1,193	2,571	2,509	4,645
	(h) Other expenditure	2,223	1,910	1,989	4,133	3,836	8,383
	Total Expenses	21,352	21,353	21,062	42,705	42,271	83,305
3	Profit/ (Loss) before Exceptional Items and Tax (1-2)	912	916	959	1828	1892	3511
4	Exceptional Items	-	-	-	-	-	-
5	Profit/ (Loss) from ordinary activities before Tax (3-4)	912	916	959	1828	1892	3511
6	Tax expense						
	- Current Tax	224	238	263	462	480	855
	- Tax Adjustment	-	-	(172)	-	(172)	(190)
	- Deferred Tax (Asset)/ Liability	19	(8)	(8)	11	20	39
7	Net Profit/(Loss) from Ordinary Activities after tax (5-6)	669	686	876	1355	1564	2807
8	Other Comprehensive Income	(1)	-	7	(1)	10	6
9	Total Comprehensive Income after tax and non controlling interest (7+8-9)	668	686	883	1354	1574	2813
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	-	-	-			28,337
12	Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualized)						
	- Basic	3.37	3.46	4.46	6.83	7.94	14.19
	- Diluted	3.37	3.46	4.46	6.83	7.94	14.19

NOTES:

1	The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 10th November, 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.
Place: Chandigarh Date: 10.11.2025  Ashish Bagrodia (Chairman cum Managing Director) DIN: 00047021	



STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2025

(Rs. In Lacs)

S.No.	Particulars	As at 30th September, 2025 (Un Audited)	As at 31st March, 2025 (Audited)
	ASSETS		
(1)	Non-current assets		
(a)	Property, plant and equipment	31,425	31,754
(b)	Capital work-in-progress	933	135
(c)	Intangible Assets	2	2
(d)	Financial assets		
	- Investments	12	12
(e)	Other non -Current Assets	2,115	459
	Total Non- Current Assets	34,487	32,362
(2)	Current assets		
(a)	Inventories	29,710	31,765
(b)	Financial assets		
	- Investments	115	220
	- Trade receivables	10,971	12,196
	- Cash and cash equivalents	364	40
	- Bank Balances other than Cash and Cash Equivalents	2,638	2,557
	- Loans	21	30
	- Other financial assets	16	9
(c)	Other current assets	3,956	4,192
	Total Current Assets	47,791	51,009
	Total	82,278	83,371
	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share capital	1,982	1,982
(b)	Other Equity	29,691	28,337
		31,673	30,319
	LIABILITIES		
(2)	Non-current liabilities		
(a)	Financial liabilities		
	- Borrowings	8,450	7,847
(b)	Non - Current Provisions	337	364
(c)	Deferred tax liabilities (Net)	3,524	3,514
(d)	Other non-current liabilities	374	398
	Total Non- Current Liabilities	12,685	12,123
(3)	Current liabilities		
(a)	Financial liabilities		
	- Borrowings	16,950	17,484
	- Trade payables		
	(a) Total outstanding dues of micro & small enterprises	33	48
	(b) Total outstanding dues of creditors other than micro & small enterprises	16,246	18,940
	- Other financial liabilities	3,136	2,905
(b)	Other current liabilities	769	1,005
(c)	Current Provisions	786	547
	Total Current Liabilities	37,920	40,929
	Total	82,278	83,371



STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2025

(Rs. In Lacs)

S.No.	Particulars	30th September, 2025 (UNAUDITED)	30th September, 2024 (UNAUDITED)
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before tax and extraordinary items	1,828	1,892
	Adjusted for :		
	Depreciation	1,120	1,125
	Provision for Doubtful Debts	-	-
	Interest Paid	2,571	2,509
	(Profit)/Loss on sale of fixed assets (Net)	(10)	3
	Dividend Received	(1)	(1)
	Interest income	(86)	(149)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	5,422	5,379
	Adjusted for :		
	Trade and other receivables	1,381	303
	Inventories	2,055	1,870
	Trade Payables and advances from customers	(2,766)	(1,128)
	CASH GENERATED FROM OPERATIONS	6,092	6,424
	Direct Taxes paid / adjusted	(224)	(133)
	Cash flow before extra ordinary items	5,868	6,291
	Extra Ordinary items	-	-
	Net cash from Operating activities (A)	5,868	6,291
B	CASH FLOW FROM INVESTING ACTIVITIES :		
	Net Changes in fixed assets	(1,623)	(577)
	Sale of fixed assets	46	147
	Net Changes in Investment	105	(105)
	Capital Advances	(1,657)	(83)
	Dividend Received	1	1
	Interest Received	86	149
	Net Cash from investing activities (B)	(3,042)	(468)
C	CASH FLOW FROM FINANCING ACTIVITIES :		
	Interest paid	(2,571)	(2,509)
	Net Proceeds/(Repayment) of Long Term Borrowings	529	(2,496)
	Net Proceeds/(Repayment) from Short term Borrowings	(460)	(282)
	Net Cash from Financing activities (C)	(2,502)	(5,287)
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)	324	536
	CASH AND CASH EQUIVALENTS AT THE BEGINNING	40	60
	CASH AND CASH EQUIVALENTS AT THE END	364	596

01. Proceeds from long term and other borrowings are shown net of repayment.

02. Cash and Cash equivalents represent cash and bank balances only.

