

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, 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: 26529082HEQNZR7541

Place: New Delhi
Date: 7th February, 2026



WINSOME TEXTILE INDUSTRIES LIMITED

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UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND NINE MONTHS ENDED 31ST DECEMBER, 2025

(Rs. In lacs except EPS)

SR. NO.	PARTICULARS	Quarter Ended			Nine Months Ended		Year Ended
		Dec. 31, 2025 (Un Audited)	Sept. 30, 2025 (Un Audited)	Dec. 31, 2024 (Un Audited)	Dec. 31, 2025 (Un Audited)	Dec. 31, 2024 (Un Audited)	Mar. 31, 2025 (Audited)
1	Income from operations						
	(a) Net Sales/ Income from Operations	18,976	20,210	18,306	59,506	58,204	79,055
	(b) Other Operating Income	1,791	1,990	1,764	5,671	5,857	7,468
	(c) Other Income	38	64	57	161	229	293
	Total Income from operations	20,805	22,264	20,127	65,338	64,290	86,816
2	Expenses						
	(a) Cost of materials consumed	13,681	13,084	13,184	39,919	41,232	54,706
	(b) Purchases of stock-in-trade	-	-	-	-	-	1
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1218)	140	(1404)	(570)	(1598)	(1480)
	(d) Employee benefits expenses	2,188	2,214	2,056	6,481	6,105	8,151
	(e) Depreciation and amortization expenses	560	562	558	1,680	1,683	2,234
	(f) Power & Fuel	2,023	1,806	1,831	5,725	4,729	6,665
	(g) Finance Cost	851	1,323	1,195	3,422	3,704	4,645
	(h) Other expenditure	1,967	2,223	1,957	6,100	5,793	8,383
	Total Expenses	20,052	21,352	19,377	62,757	61,648	83,305
3	Profit/ (Loss) before Exceptional Items and Tax (1-2)	753	912	750	2581	2642	3511
4	Exceptional Items	-	-	-	-	-	-
5	Profit/ (Loss) from ordinary activities before Tax (3-4)	753	912	750	2581	2642	3511
6	Tax expense						
	- Current Tax	181	224	149	643	629	855
	- Tax Adjustment	-	-	(18)	-	(190)	(190)
	- Deferred Tax (Asset)/ Liability	41	19	70	52	90	39
7	Net Profit/(Loss) from Ordinary Activities after tax (5-6)	531	669	549	1886	2113	2807
8	Other Comprehensive Income	(2)	(1)	5	(3)	15	6
9	Total Comprehensive Income after tax and non controlling interest (7+8-9)	529	668	554	1883	2128	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	2.67	3.37	2.80	9.50	10.74	14.19
	- Diluted	2.67	3.37	2.80	9.50	10.74	14.19



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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 7th February, 2026. 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 Government of India, vide Notification dated November 21, 2025, has notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively referred to as "the Labour Codes"), which consolidate and replace existing multiple labour legislations. The Company is continue monitoring developments on the rules to be notified by regulatory authorities, including clarifications/ additional guidance from authorities. The incremental impact of these changes, assessed by the Company, on the basis of the information available, consistent with the guidance provided by the Institute of Chartered Accountants of India, is not material and has not been recognised in the financial results of the Company for the quarter and nine months ended December 31, 2025. Once Central / State Rules are notified by the Government on all aspects of the Codes, the Company will evaluate impact, if any, on the measurement of employee benefits and would provide appropriate accounting treatment impact in the period in which the relevant provisions become effective and the financial impact can be reasonably determined.
4	The previous period figures have been regroup/rearranged, wherever considered necessary.
Place: Chandigarh Date: 07.02.2026  Ashish Bagrodia (Chairman cum Managing Director) DIN: 00047021	

