

WINSOME BREWERIES LTD.

Regd. Office : Vill. Sarekhurd, Tehsil Tijara, Distt. Alwar (Rajasthan)
Corp. Office : D-61, Okhla Industrial Area, Phase-I, New Delhi-110020
Ph. : 011 - 26811299, 2707 Fax No : 011 - 26815222
Email : rkb@winsomeindia.in Website: winsomeindia.in
CIN : L15511RJ1992PLC014556



Date : 30.05.2018

Manager- Listing Department
BSE Limited
Phiroze Jeejeebhoy Tower,
Dalal Street,
Mumbai-400001

Subject :- Outcome of the Board Meeting- Pursuant to Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Reference: Winsome Breweries Ltd- Security Code: 526471

Dear Sir,

This is to inform you that the meeting of the Board of Directors of our Company was held today on 30th May, 2018 to consider and approve, among other items the Audited Financial Results of the Company for the quarter and year ended on 31st March, 2018. The outcome of the Board Meeting is as under:-

1. The Board of Directors of the Company at their meeting held on 30th May, 2018 has approved and taken on record the Audited Financial Results of the company for the quarter and year ended on 31st March, 2018 and the Auditor's Report of the Statutory auditor of the company M/s APAS & Co., Chartered Accountant, New Delhi thereon. There are no qualification or adverse remarks in the Audit report on the Audited financial statements for the quarter and year ended on 31st March, 2018

In view of the above and in compliance with Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing herewith the following:-

- (i) Auditor's Report for the quarter and year ended on 31st March, 2018.
- (ii) Audited Financial Results of the company for the quarter and year ended on 31st March, 2018 in the prescribed format.

(iii) Statement of Assets & Liabilities

(iv) Declaration by Managing Director for Unmodified opinion by Statutory Auditor

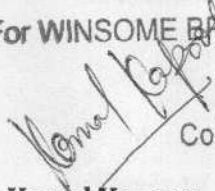
In terms of the provisions of the Regulation 47(1) (b) of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 necessary arrangements have been made to publish the Audited Financial Results in the prescribed format in the newspaper on 31st May, 2018. The Audited Financial Results for the quarter and year ended on 31st March 2018, will also be made available on the website of the company at www.winsomeindia.in

Thanking You

Your Sincerely

For Winsome Breweries Limited

For WINSOME BREWERIES LTD.



Company Secretary

Komal Kapoor
(Company Secretary)



Auditor's Report on Quarterly Financial Result and Year to Date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,

Board of Directors

Winsome Breweries Limited

1. We have audited the quarterly financial results of **Winsome Breweries Limited** for the quarter ended March 31, 2018 and the year to date results for the period 1st April, 2017 to 31st March, 2018 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. These quarterly financial results as well as the year to date financial results have been prepared on the basis of the interim financial statements, which, are the responsibility of the company's management. Our responsibility is to express an opinion on these financial results based on our audit of such interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind As), Interim Financial Reporting, prescribed under Section 133 of the Companies Act, 2013 read with related Rules issued thereunder, or by the Institute of Chartered Accountants of India and other accounting principles generally accepted in India.
2. We conducted our audit in accordance with the auditing standard generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by managements. We believe that our audit provides a reasonable basis for our opinion.
3. In our opinion and to the best of our information and according to the explanations given to us, these quarterly financial results as well as the year to date results:
 - (i) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard, and
 - (ii) give a true and fair view of the net profit/loss and other financial information for the quarter ended 31st March, 2018 as well as the year to date results for the period from 1st April, 2017 to 31st March, 2018.
4. The comparative financial information of the Company for the corresponding quarter and year ended 31st March, 2017 included in these Ind AS Financial results, are based on the previously issued financial results prepared in accordance with the recognition and measurement principles of the Accounting standards, specified under section 133 of the Companies Act, 2013, read with the relevant rules issue thereunder and other accounting principles generally accepted in India and audited by the predecessor auditor whose report for the corresponding quarter and the year ended 31st March, 2017 dated 30.05.2017 expressed an unmodified opinion on those financial results, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind As, which have been audited by us.



5. Further, read with paragraph 1 above we report that the figures for the quarter ended March 31, 2018 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2018 and published year – to – date figures up to December 31, 2017 being the date of the end of the third quarter of the current financial year, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Place: New Delhi

Dated May 30, 2018



For APAS & Co
Chartered Accountants
Firm Regn. No 000340C

A handwritten signature in black ink, appearing to read 'Noopur Agarwal', written over a horizontal line.

(Noopur Agarwal)
Partner
(M. No 428798)



INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF WINSOME BREWERIES LIMITED

Report on the Standalone Ind AS Financial Statements

We have audited the accompanying Standalone Ind AS financial statements of **WINSOME BREWERIES LIMITED** ("the Company"), which comprise the Balance Sheet as at 31 March 2018, and the Statement of Profit and Loss (including Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity for the year then ended, and a summary of the significant accounting policies and other explanatory information.

Management's Responsibility for the Standalone Ind AS Financial Statements

The Company's Board of Directors is responsible for the matters stated in Section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation of these Standalone Ind AS financial statements that give a true and fair view of the state of affairs (financial position), profit or loss (financial performance including other comprehensive income), cash flows and changes in equity of the Company in accordance with the accounting principles generally accepted in India, including the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Standalone Ind AS financial statements, that give a true and fair view and are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these Standalone Ind AS financial statements based on our audit. We have taken into account the provisions of the Act, the accounting and auditing standards and matters which are required to be included in the audit report under the provisions of the Act and the Rules made there under. We conducted our audit of the Standalone Ind AS financial statements in accordance with the Standards on Auditing specified under Section 143(10) of the Act. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the Standalone Ind AS financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and the disclosures in the Standalone Ind AS financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Standalone Ind AS financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal financial controls relevant to the Company's preparation of the Standalone Ind AS financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the Company's Directors, as well as evaluating the overall presentation of the Ind AS financial statements.





We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Standalone Ind AS financial statements.

Opinion

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid Standalone Ind AS financial statements give the information required by the Act in the manner so required and give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the state of affairs (financial position) of the Company as at 31 March, 2018, and its profit (financial performance including other comprehensive income), its cash flows and the changes in equity for the year ended on that date.

Other Matters

The comparative financial information of the Company for the year ended 31 March 2017 and the transition date opening balance sheet as at 1 April 2016 included in these Standalone Ind AS financial statements, are based on the previously issued statutory financial statements prepared in accordance with the Companies (Accounting Standards) Rules, 2006 audited by the then statutory auditor of the company, whose audit report for the year ended 31st March 2017 & 31st March 2016 dated 30th May 2017 & 30th May 2016 respectively expressed an unmodified opinion on those Standalone financial statements, as adjusted for the differences in the accounting principles adopted by the Company on transition to the Ind AS, which have been audited by us.

Our opinion is not modified in respect of above matter.

Report on Other Legal and Regulatory Requirements

1. As required by the Companies (Auditor's Report) Order, 2016 ("the Order") issued by the Central Government in terms of Section 143(11) of the Act, and on the basis of such checks of the books and records of the Company as we considered appropriate and according to the information and explanations given to us, we give in "Annexure I" a statement on the matters specified in paragraphs 3 and 4 of the said Order.
2. As required by Section 143 (3) of the Act, we report that:
 - (a) We have sought and obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit.
 - (b) In our opinion, proper books of account as required by law have been kept by the Company so far as it appears from our examination of those books.
 - (c) The Balance Sheet, the Statement of Profit and Loss (including the Other Comprehensive Income), the Cash Flow Statement and the Statement of Changes in Equity dealt with by this Report are in agreement with the books of account.
 - (d) In our opinion, the aforesaid Standalone Ind AS financial statements comply with the Indian Accounting Standards prescribed under Section 133 of the Act read with the Companies (Indian Accounting Standards) Rules, 2015 as amended.





APAS & Co.
CHARTERED ACCOUNTANTS

8/14, BASEMENT
KALKAJI EXTENSION
NEW DELHI - 110019
TEL.: 011-26239079

- (e) On the basis of the written representations received from the directors as on 31st March, 2018 taken on record by the Board of Directors, none of the directors is disqualified as on 31st March, 2018 from being appointed as a director in terms of Section 164 (2) of the Act.
- (f) We are enclosing herewith a report in Annexure II for our opinion on adequacy of internal financial controls system in place in the company and the operating effectiveness of such controls.
- (g) With respect to the other matters to be included in the Auditor's Report in accordance with Rule 11 of the Companies (Audit and Auditors) Rules, 2014, in our opinion and to the best of our information and according to the explanations given to us:
- The Company has disclosed the impact of pending litigations on its financial position in its Standalone Ind AS financial statements. Refer Note 37 to the financial statements.
 - According to the information and explanations provided to us, the Company did not have any long-term contracts including derivative contracts for which there were any material foreseeable losses.
 - There has been no delay in transferring amounts, required to be transferred during the year, to the Investor Education and Protection Fund by the Company.

For APAS & CO
CHARTERED ACCOUNTANTS
Firm Regn. No. 000340C

(NOOPUR AGARWAL)
(PARTNER)
(M No. 428798)

PLACE : New Delhi
DATED : 30.05.2018





ANNEXURE- I TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 1 under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

- i) In respect of its fixed assets:
 - a) The company has maintained proper records showing full particulars, including quantitative details and situation of fixed assets.
 - b) As explained to us, fixed assets have been physically verified by the management in a phased periodical manner, which in our opinion is reasonable, having regard to the size of the Company and nature of its assets. As informed to us no material discrepancies were noticed on such physical verification.
 - c) Title deeds In respect of all immovable properties are held in the name of the company.
- ii) As explained to us physical verification has been conducted by the management at reasonable intervals in respect of inventories of finished goods, stores, spare parts and raw materials. We were explained that no material discrepancies have been noticed on physical verification.
- iii) As informed to us the company has not granted any loans, secured or unsecured to companies, firms, Limited Liability Partnerships or other parties covered in the register maintained under section 189 of the Companies Act, 2013
- iv) According to the information and explanations given to us, the company has complied with the provisions of Section 185 and 186, wherever applicable, in respect of loans given and investments made by the company. We are informed that the company has not provided any guarantee or security during the year.
- v) According to the information and explanations given to us the company has not accepted any deposits, in terms of the directives issued by the Reserve Bank of India and the provisions of sections 73 to 76 or any other relevant provisions of the Companies Act 2013 and the rules framed there under.
- vi) The Central Government has prescribed the maintenance of cost records under sub-section (I) of section 148 of the Companies Act, in respect of certain Companies. We have broadly reviewed such records and are of the opinion that prescribed accounts and records have been maintained.
- vii) a) As per information and explanations given to us, the company is regular in depositing undisputed statutory dues including provident fund, employees' state insurance, income-tax, sales-tax, service tax, duty of customs, duty of excise, value added tax, cess and any other statutory dues with the appropriate authorities. As informed to us there are no outstanding statutory dues in arrears as at the last day of the financial year concerned for a period of more than six months from the date they became payable.





b) We have been informed that following disputed demands have not been deposited on account of pending appeals:

Nature of the dues	Amount of Demand (Rs.)	Amount Paid under Protest (Rs.)	Balance Amount (Rs.)	Forum where appeal is pending
State Excise duty	30.50	0.00	30.50	Revenue Board
State Excise duty	1.25	0.93	0.32	Honorable High Court of Rajasthan
Service Tax	0.46	0.05	0.41	Assistant Commissioner of Central Excise (Appeals)
Income Tax	1.97	0.00	1.97	Commissioner of Income Tax (Appeals), Kolkata
Service Tax	0.90	0.09	0.81	Assistant Commissioner of Central Excise (Appeals)
Service Tax	2970.43	184.07	2786.36	CESTAT, New Delhi

viii) Based on our audit procedures and on the basis of information and explanations given to us by the management, we are of the opinion that there is no default in repayment of loans or borrowings to the financial institutions and banks as at the year end. There are no loans from Government and the company has not issued any debentures.

ix) The company has not raised any money during the year by way of term loans and initial or further public offer.

x) Based upon the audit procedures performed and information and explanations given by the management, we report that, no fraud by the Company or on the company by its officers or employees has been noticed or reported during the course of our audit for the year ended 31.03.2018.

xi) According to information and explanations given to us, the Company has not paid any managerial remuneration during the year requiring approvals as per provisions of section 197 read with Schedule V of the Companies Act, 2013.

xii) The provisions of clause (xii) of the Order are not applicable as the company is not a Nidhi Company as specified in the clause.





APAS & Co.
CHARTERED ACCOUNTANTS

8/14, BASEMENT
KALKAJI EXTENSION
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- xiii) According to information and explanations given to us we are of the opinion that all related party transactions are in compliance with the Section 177 and 188 of Companies Act 2013. Necessary disclosures has been made in the financial statements as required by the applicable accounting Standards.
- xiv) According to information and explanations given to us the company has not made any preferential allotment or private placement of shares or debentures during the year.
- xv) According to information and explanations given to us the Company has not entered into any non-cash transaction with the director or any person connected with him during the year.
- xvi) In our opinion, in view of its business activities, the company is not required to be registered under section 45IA of Reserve Bank of India Act 1934.

For APAS & CO
CHARTERED ACCOUNTANTS
Firm Regn. No. 000340C

(NOOPUR AGARWAL)
(PARTNER)
(M No. 428798)

PLACE : New Delhi
DATED : 30.05.2018





ANNEXURE- II TO THE INDEPENDENT AUDITOR'S REPORT

(Referred to in paragraph 2(f) under 'Report on Other Legal and Regulatory Requirements' section of our report of even date)

We have audited the internal financial controls over financial reporting of **WINSOME BREWERIES LIMITED** ("the Company") as of 31st March 2018

In conjunction with our audit of the standalone Ind AS financial statements of the Company for the year ended on that date.

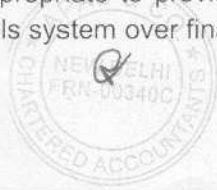
Management's Responsibility for Internal Financial Controls

The Company's management is responsible for establishing and maintaining internal financial controls based on the internal control over financial reporting criteria established by the Company considering the essential components of internal control stated in the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting issued by the Institute of Chartered Accountants of India. These responsibilities include the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the orderly and efficient conduct of its business, including adherence to company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting records, and the timely preparation of reliable financial information, as required under the Companies Act, 2013.

Auditors' Responsibility

Our responsibility is to express an opinion on the Company's internal financial controls over financial reporting based on our audit. We conducted our audit in accordance with the Guidance Note on Audit of Internal Financial Controls Over Financial Reporting (the "Guidance Note") and the Standards on Auditing, issued by ICAI and deemed to be prescribed under section 143(10) of the Companies Act, 2013, to the extent applicable to an audit of internal financial controls, both applicable to an audit of Internal Financial Controls and, both issued by the Institute of Chartered Accountants of India. Those Standards and the Guidance Note require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether adequate internal financial controls over financial reporting was established and maintained and if such controls operated effectively in all material respects. Our audit involves performing procedures to obtain audit evidence about the adequacy of the internal financial controls system over financial reporting and their operating effectiveness.

Our audit of internal financial controls over financial reporting included obtaining an understanding of internal financial controls over financial reporting, assessing the risk that a material weakness exists, and testing and evaluating the design and operating effectiveness of internal control based on the assessed risk. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. We believe that the audit evidence I/we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the Company's internal financial controls system over financial reporting.





Meaning of Internal Financial Controls Over Financial Reporting

A company's internal financial control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal financial control over financial reporting includes those policies and procedures that

- (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company;
- (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorisations of management and directors of the company; and
- (3) provide reasonable assurance regarding prevention or timely detection of unauthorised acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

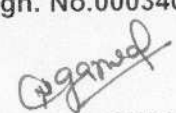
Inherent Limitations of Internal Financial Controls Over Financial Reporting

Because of the inherent limitations of internal financial controls over financial reporting, including the possibility of collusion or improper management override of controls, material misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the internal financial controls over financial reporting to future periods are subject to the risk that the internal financial control over financial reporting may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

Opinion

In our opinion, the company has, in all material respects, an adequate internal financial controls system over financial reporting and such internal financial controls over financial reporting were operating effectively as at 31st March 2018, based on the internal control over financial reporting criteria established by the company considering the essential components of internal control stated in the Guidance Note on "Audit of Internal Financial Controls Over Financial Reporting" issued by the Institute of Chartered Accountants of India.

For APAS & CO.
CHARTERED ACCOUNTANTS
Firm Regn. No.000340C


(NOOPUR AGARWAL)
PARTNER
M.No. 428798

PLACE : NEW DELHI
DATED : 30.05.2018



WINSOME BREWERIES LTD.

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Statement of Standalone Audited Result for the Quarter and Year Ended on 31.03.2018

(Rs. IN LACS Except per share data)

Sr. No	Particulars	3 Months Ended 31.03.2018	Preceding 3 month ended 31.12.2017	Corresponding 3 month ended in previous year 31.03.2017	Year to date figures for the current period ended 31-03-2018	Previous Accounting year ended 31.03.2017
		Audited	Unaudited	Audited	Audited	Audited
I.	Income from Operations					
(a)	Net Sales/Income from Operation (Net of excise duty)	1261.22	1093.24	1308.91	2639.70	4761.95
(b)	Other Operating Income	28.91	35.17	27.85	64.96	105.90
	Total income from operations (net)	1290.13	1128.41	1336.76	2704.66	4867.85
II.	Other Income	331.39	186.25	258.24	1104.65	731.05
III.	Total Income (I+II)	1621.52	1314.66	1595.00	3809.31	5598.90
IV.	Expenses					
(a)	Cost of materials consumed	625.41	786.81	804.36	1575.79	2717.73
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	143.82	(124.21)	(14.17)	84.24	76.20
(d)	Employee benefits expense	192.14	129.02	177.82	432.98	526.85
(e)	Finance Costs	4.96	7.22	9.16	27.88	18.13
(f)	Depreciation and amortisation expense	19.24	17.00	11.42	70.24	62.42
(g)	Other expenses	833.68	381.99	433.15	1457.32	1811.16
	Total Expenses	1819.25	1197.83	1421.74	3648.45	5212.49
V.	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	-197.73	116.83	173.26	160.86	386.41
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00
VII.	Profit / (Loss) before extraordinary items and tax (V-VI)	-197.73	116.83	173.26	160.86	386.41
VIII.	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX.	Profit / (Loss) before tax (VII-VIII)	-197.73	116.83	173.26	160.86	386.41
X.	Tax expenses:					
1)	Current tax	-72.03	38.63	25.50	44.06	91.97
2)	Deferred tax	-0.03	0.00	1.46	-0.03	1.46
XI.	Profit/(Loss) for the period from continuing operations (VII-XIII)	-125.67	78.20	146.30	116.83	292.98
XII.	Profit/(Loss) from discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIII.	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00
XV.	Profit/(Loss) for the period (XI+XIV)	-125.67	78.20	146.30	116.83	292.98
xvi.	Other comprehensive Income/(Loss) (Net of Tax)	0.90	0.00	140.93	0.90	140.93
xvii.	Total comprehensive Income/(Loss) (XV+XVI)	-124.77	78.20	287.23	117.73	433.91
XVIII.	Earning per equity share:					
(1)	Basic	-0.45	0.28	0.53	0.42	1.06
(2)	Diluted	-0.45	0.28	0.53	0.42	1.06



For WINSOME BREWERIES LIMITED

Chairman Cum Managing Director

WINSOME BREWERIES LTD.

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Notes :

- The above financial statements have been reviewed by the Audit Committee in its meeting held on 30th May, 2018 and then approved by the Board of Directors in its meeting held on 30th May, 2018
- The company has adopted Indian Accounting Standards ("Ind AS") from 1st April 2017, with transition date being 1st April 2016 and accordingly the financial results for the quarter ended 31st March 2018 and corresponding previous quarter ended 31st March 2017 have been prepared in accordance with the recognition and measurement principles laid down in the Ind AS 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act 2013 read with the relevant rules issued thereunder and the other accounting principles generally accepted in India.
- Reconciliation of profit after tax for the quarters ended 31st March 2017 and Year Ended 31st March 2017 between Ind AS compliant results as reported above with the results as per Indian GAAP are given below:

Ind AS adjustments	Quarter ended	Year ended
	31.03.2017	31.03.2017
Net profit/ (loss) as per Indian GAAP	145.44	280.03
Fair valuation of non-current investments	4.00	16.09
Net Impact of Expenses	(3.14)	(3.14)
Net profit/ (loss) for the period under Ind AS (A)	146.30	292.98
Other Comprehensive Income (OCI) Net of Tax	140.93	140.93
Total other comprehensive income (B)	140.93	140.93
Total comprehensive income under Ind AS (A+B)	287.23	433.91

- Reconciliation of Equity in accordance with Indian GAAP and Ind As as at 31st March, 2017 is given below

Ind AS adjustments	Year ended	
	31.03.2017	
total Equity (shareholders Fund) as per Previous Gaap	3,631.77	
Fair valuation of non-current investments Th Profit & Loss a/c	16.09	
Net Impact of Expenses	(3.14)	
Other Comprehensive Income (OCI) Net of Tax	168.57	
total Equity under Ind AS	3,813.29	

- The company operations predominately comprises of only one segment beer and therefore the figures shown above relate to that segment.
- The figures for the quarters ended March 31, 2018 and March 31, 2017 are the balancing figures between the audited figures in respect of full financial year and published year to date figures up to the third quarters of the relevant financial year
- The figures of the previous period/ year have been regrouped/recast, wherever considered necessary, to conform to the current year's classification.

For WINSOME BREWERIES LIMITED

R. K. Basu
 Chairman Cum Managing Director
 DIN- 00178250



Place: New Delhi
 Date: 30th May, 2018

WINSOME BREWERIES LTD.

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STATEMENT OF ASSETS AND LIABILITIES AS ON 31-3-2018

	As at March 31, 2018 Rs. (In Lacs) Audited	As at March 31, 2017 Rs. (In Lacs) Audited
Assets		
Non-current assets		
a) Property, plant and equipment	801.56	822.76
b) Capital work in progress	86.67	85.63
c) Financial assets		
i) Investments	1,847.65	1,496.19
ii) Other financial assets	30.34	32.14
d) Other non current assets	1.30	-
Total non-current assets	2,767.52	2,436.72
Current assets		
a) Inventories	-	420.12
b) Financial assets		
i) Trade receivables	-	1.75
ii) Cash & cash equivalent	39.80	51.32
iii) Other bank balances	2.60	-
iv) Loans	1,762.34	1,420.09
v) Other financial assets	2.15	1.94
c) Other current assets	1,175.51	1,713.09
Total current assets	2,982.40	3,608.31
Total assets	5,749.92	6,045.03
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	2,766.89	2,766.89
b) Other equity	1,164.13	1,046.40
Total equity	3,931.02	3,813.29
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	198.96	272.17
b) Provisions	14.90	11.97
c) Deferred tax liabilities (net)	193.93	193.51
Total non-current liabilities	407.79	477.65
Current liabilities		
a) Financial liabilities		
i) Borrowings	719.90	708.17
ii) Trade payables	418.87	747.00
iii) Other financial liabilities	164.15	169.31
b) Provisions	30.24	20.41
c) Other current liabilities	57.81	34.44
d) Current tax liabilities (Net)	20.14	74.76
Total current liabilities	1,411.11	1,754.09
Total equity & liabilities	5,749.92	6,045.03



For WINSOME BREWERIES LIMITED

Chairman Cum Managing Director

WINSOME BREWERIES LTD.

Regd. Office : Vill. Sarekhurd, Tehsil Tijara, Distt. Alwar (Rajasthan)
Corp. Office : D-61, Okhla Industrial Area, Phase-I, New Delhi-110020
Ph. : 011 - 26811299, 2707 Fax No : 011 - 26815222
Email : rkb@winsomeindia.in Website: winsomeindia.in
CIN : L15511RJ1992PLC014556



The Secretary/Compliance Officer,
Bombay Stock Exchange Limited,
P. J. Tower, Dalal Street Fort,
Mumbai-400001

Date: 30/05/2018

Dear Sir/Mam,

Sub.:- Declaration pursuant to Regulation 33 (3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015

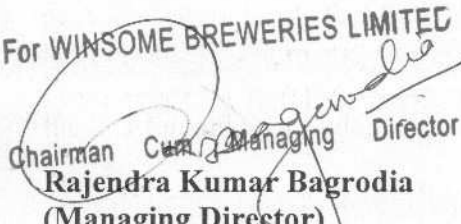
Declaration

I, Rajendra Kumar Bagrodia (DIN-00178250), Managing Director of the company Winsome Breweries Limited (CIN- L15511RJ1992PLC014556) ("The Company") having registered office at Vill. Sarekhurd Tehsil Tijara Distt. Alwar Rajasthan, hereby declare that, the statutory auditors of the company, M/s APAS & Co., Chartered Accountant, (Registration No.: 000340C) have issued Audit report with an unmodified/unqualified opinion on standalone audited result for the quarter and year ended on 31st Day of March, 2018.

This declaration is issued on compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 as amended by the SEBI (LODR) (Amended) Regulation, 2016 with vide Notification No. SEBI/LADNRO/GN/2016-17/001 Dated 25/05/2016.

Kindly take on your records,

For Winsome Breweries Limited

For WINSOME BREWERIES LIMITED

Chairman ~~Cum~~ Managing Director
Rajendra Kumar Bagrodia
(Managing Director)
DIN: 00178250
Add: S-521 GK-II
New Delhi-110048