

WINSOME BREWERIES LTD.

Regd. Office : Vill. Sarekhurd, Tehsil Tijara, Distt. Alwar (Rajasthan)
Corp. Office : D-61, Okhla Industrial Area, Phase-I, New Delhi-110020
Phone & Fax : 011 - 26811299 Email : rkb@winsomeindia.in
Website : winsomeindia.in
CIN : L15511RJ1992PLC014556



Date: 13th November, 2021

To,
Manager Listing Department
BSE Limited
Floor-25 P.J Tower, Dalal Street
Mumbai-400001

Subject: - Outcome of the Board Meeting- Pursuant to Regulation 30 & 33 of the SEBI (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, held today i.e. 13th November, 2021, wherein the Board of Directors, inter-alia, considered and approved the un-audited financial results of the Company for the quarter and half year ended on 30th September, 2021.

A copy of the un-audited financial results along with Limited Review Report issued by the Statutory Auditors on such financial for the quarter and half year ended on 30th September, 2021 is attached herewith.

The financial results will be published in the newspapers in terms of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Board Meeting commenced at 04:00 PM and concluded at 05:00 PM.

Thanking You

Your Sincerely

For WINSOME BREWERIES LIMITED

For WINSOME BREWERIES LIMITED

Chairman Cum Managing Director
RAJENDRA KUMAR BAGRODIA

CHAIRMAN CUM MANAGING DIRECTOR

DIN: 00178250

ADD: S-521, GREATER KAILASH

PART-II, NEW DELHI-110048

Encl.: As above

A Winsome Group Company



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON QUARTERLY UNAUDITED
STANDALONE FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 OF
THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015**

To
Board of Directors
Winsome Breweries Limited

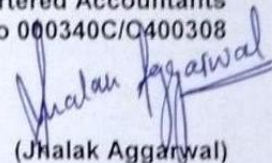
We have reviewed the accompanying statement of unaudited standalone financial results of **Winsome Breweries Limited** for the quarter ended 30th September, 2021 and year to date result for 01st April 2021 to 30th September 2021. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor 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 provides 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 standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 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.

Place of Signature: New Delhi
Dated: 13th November, 2021

For APAS & Co LLP
Chartered Accountants
Firm Regn. No 000340C/Q400308


(Jhalak Aggarwal)
Partner

(M. No 531899)

UDIN: 21531899AAAAED7237



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Statement of Standalone Unaudited Result for the Quarter and Half Year Ended on 30.09.2021, Prepared in compliance

With the Indian Accounting Standards (IND As)

Sr. No	Particulars	3 Months Ended 30.09.2021	Preceding 3 month ended 30.06.2021	Corresponding 3 month ended in previous year 30.09.2020	Year to date figures for the current period ended 30-9-2021	Year to date figures for the previous period ended 30-9- 2020	Previous Accounting year ended 31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Income from Operations						
(a)	Net Sales/Income from Operation (Net of excise duty)	0.00	799.51	0.00	799.51	40.89	600.03
(b)	Other Operating Income	4.35	26.26	0.66	30.61	0.73	9.99
	Total Income from operations (net)	4.35	825.77	0.66	830.12	41.62	610.02
II.	Other Income	126.27	267.70	133.92	393.97	57.13	1028.26
III.	Total Income (I+II)	130.62	1093.47	134.58	1224.09	98.75	1638.28
IV.	Expenses						
(a)	Cost of materials consumed	0.00	583.26	0.00	583.26	0.00	463.23
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	87.31	43.04	0.00	130.35	35.74	48.34
(d)	Employee benefits expense	20.24	96.55	35.59	116.79	91.81	256.83
(e)	Finance Costs	0.40	0.92	2.35	1.32	5.16	8.43
(f)	Depreciation and amortisation expense	35.00	35.00	35.00	70.00	70.00	137.27
(g)	Other expenses	46.99	388.27	144.20	435.26	216.09	967.66
	Total Expenses	189.94	1147.04	217.14	1336.98	418.80	1881.76
V.	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	(59.32)	(53.57)	(82.56)	(112.89)	(320.05)	(243.48)
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII.	Profit / (Loss) before extraordinary items and tax (V-VI)	(59.32)	(53.57)	(82.56)	(112.89)	(320.05)	(243.48)
VIII.	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX.	Profit / (Loss) before tax (VII-VIII)	(59.32)	(53.57)	(82.56)	(112.89)	(320.05)	(243.48)
X.	Tax expenses:						
1)	Current tax	0.00	0.00	0.00	0.00	0.00	0.16
2)	Deferred tax	0.00	0.00	0.00	0.00	0.00	(62.78)
XI.	Profit/(Loss) for the period from continuing operations (VII-XIII)	(59.32)	(53.57)	(82.56)	(112.89)	(320.05)	(180.86)
XII.	Profit/(Loss) from discontinuing operations	0.00	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	0.00
XIV.	Profit/(Loss) from discontinuing operations (after tax) (XII-XIII)	0.00	0.00	0.00	0.00	0.00	0.00
XV.	Profit/(Loss) for the period (XI+XIV)	(59.32)	(53.57)	(82.56)	(112.89)	(320.05)	(180.86)
xvi.	Other comprehensive Income/(Loss) (Net of Tax)	0.00	0.00	0.00	0.00	0.00	1.32
xvii.	Total comprehensive Income/(Loss) (XV+XVI)	(59.32)	(53.57)	(82.56)	(112.89)	(320.05)	(179.54)
XVIII.	Earning per equity share:						
(1)	Basic	(0.21)	(0.19)	(0.30)	(0.41)	(1.16)	(0.65)
(2)	Diluted	(0.21)	(0.19)	(0.30)	(0.41)	(1.16)	(0.65)

For WINSOME BREWERIES LIMITED
 Chairman Cum Managing Director



A Winsome Group Company

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Notes :

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 13th November , 2021 and then approved by the Board of Directors in its meeting held on 13th November, 2021.
- 2 Impact of COVID-19 on the company
Covid 19 pandemic is still there and impact on working of the company is uncertain. The management is of the view that with the pickup in Global vaccination, gradual decrease of Covid cases, the nature of business and the products of the company, and steps being taken to provide support by various means from the regulators/ governments, there are no reason to believe that current crisis will have any significant impact on the ability of the company to maintain its normal business operations including the assessment of going concern for the company. However, the extent to which the pandemic will impact working of the company is highly uncertain.
- 3 Production/Sales is NIL during the current quarter because factory is closed due to termination of agreement with United Breweries Ltd.
- 4 The Figures of Previous period/year have been regrouped/ recast, where ever necessary, to confirm to the current period/year's classification.

For WINSOME BREWERIES LIMITED
(R.K. Bagrodia)
Chairman Chairman Managing Director
DIN- 00178250

Place: New Delhi
Date: 13th November, 2021



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Segment Publications for the Quarter and Half Year Ended on 30.09.2021, Prepared in compliance
 With the Indian Accounting Standards (IND As)

Sr. No	Particulars	3 Months Ended 30.09.2021	Preceding 3 month ended 30.06.2021	Corresponding 3 month ended in previous year 30.09.2020	Year to date figures for the current period ended 30-9-2021	Year to date figures for the previous period ended 30-9- 2020	(Rs. IN LAKHS) Previous Accounting year ended 31.03.2021
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Segment Revenue(Net Sales/Income from each Segment)						
(a)	Beer	4.35	825.77	0.66	830.12	41.62	610.03
(b)	Education Training	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/ Income from Operation	4.35	825.77	0.66	830.12	41.62	610.03
2	Segment Results (Profit/(Loss) before tax and interest from each segment						
(a)	Beer	(26.99)	(47.31)	(80.20)	(74.30)	(312.80)	(206.49)
(b)	Education Training	(31.93)	(5.34)	(0.01)	(37.27)	(2.09)	(28.55)
	TOTAL	(58.92)	(52.65)	(80.21)	(111.57)	(314.89)	(235.04)
	Less- Interest	0.40	0.92	2.35	1.32	5.16	8.43
	Profit/ (Loss) Before Tax	(59.32)	(53.57)	(82.56)	(112.89)	(320.05)	(243.47)
3	Segment Assets						
(a)	Beer	5351.37	5940.60	6288.60	5351.37	6288.60	6022.55
(b)	Education Training	69.86	37.15	58.72	69.86	58.72	68.76
	Total Assets	5421.23	5977.75	6347.32	5421.23	6347.32	6091.31
	Segment Liabilities						
(a)	Beer	1832.57	2365.16	2902.79	1832.57	2902.79	2422.91
(b)	Education Training	131.84	96.45	15.32	131.84	15.32	98.69
	Total Liabilities	1964.41	2461.61	2918.11	1964.41	2918.11	2521.60

For WINSOME BREWERIES LIMITED

Chairman Cum Managing Director



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STATEMENT OF ASSETS & LIABILITIES

Rs. In Lacs

Particulars	As at 30-9-2021 (Unaudited)	As at 31-3-2021 (Audited)
Assets		
Non-current assets		
a) Property, plant and equipment	1,129.53	1,199.53
b) Capital work in progress	0.00	0.00
c) Financial assets		
i) Investments	1,135.71	1,383.47
ii) Other financial assets	70.28	70.28
Total non-current assets	2,335.52	2,653.28
Current assets		
a) Inventories	14.16	310.62
b) Financial assets		
i) Trade receivables	0.17	0.00
ii) Cash & cash equivalent	164.56	80.36
iii) Loans	2,283.60	2,359.44
v) Other financial assets	69.06	9.61
c) Other current assets	554.16	678.00
Total current assets	3,085.71	3,438.03
Total assets	5,421.23	6,091.31
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	2,766.89	2,766.89
b) Other equity	689.93	802.82
Total equity	3,456.82	3,569.71
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings	0.00	0.71
b) Provisions	11.54	11.54
c) Deferred tax liabilities (net)	32.59	32.59
Total non-current liabilities	44.13	44.84
Current liabilities		
a) Financial liabilities		
i) Borrowings	808.31	808.31
ii) Trade payables	177.38	801.17
iii) Other financial liabilities	119.73	133.76
b) Provisions	14.56	14.56
c) Other current liabilities	800.30	718.97
Total current liabilities	1,920.28	2,476.77
Total equity & liabilities	5,421.23	6,091.31

For WINSOME BREWERIES LIMITED

 Chairman Cum Managing Director



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Cash flow statement for the Half year ended on 30-9-2021

	Rs. In Lacs	
	For the Half year ended Sep-30,2021 Unaudited	For the year ended March 31,2021 Audited
A. Cash flow from operating activities		
Net Profit before tax and extra ordinary items	(112.89)	(243.48)
Adjustment for :		
Depreciation	70.00	137.27
Expenses on fair valuation of gratuity & Leave encashment	0.00	1.57
Changes in fair value of financial assets at fair value through profit or loss	0.00	0.19
Profit on sale of Fixed assets	0.00	-
Ind AS adjustment	(7.61)	(21.58)
Interest paid	1.32	8.43
Interest received	(62.81)	(130.83)
	0.90	(4.95)
Operating profit before working capital facilities	(111.99)	(248.43)
Adjustment for :		
Trade & other receivable	140.05	320.90
Inventories	296.46	11.93
Trade payable	(556.48)	(101.84)
	(119.97)	230.99
Cash generated from operation	(231.96)	(17.44)
Interest paid	(1.32)	(8.43)
Direct taxes paid	0.00	(0.16)
	(1.32)	(8.59)
Net cash flow from operating activities	(233.28)	(26.05)
B. Cash flow from investing activities		
Purchase of fixed assets	0.00	20.75
Capital work in process	0.00	-
Sales of investments	255.37	10.13
Sale of Fixed assets	0.00	-
Interest received	62.81	130.83
	318.19	161.71
Net cash used in investing activities	318.19	161.71
C. Cash flow from financing activities		
Proceeds from long term borrowings	(0.71)	(51.02)
Proceeds from short term borrowings	0.00	(20.75)
	(0.71)	(71.77)
Net cash used in financing activities	(0.71)	(71.77)
Net cash increase/decrease in cash & cash equivalents	84.20	63.93
Cash & cash equivalent opening	80.36	16.43
Cash & cash equivalent closing	164.56	80.36

For WINSOME BREWERIES LIMITED

 Chairman Cum Managing Director



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