

# 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: 14<sup>th</sup> November, 2022

To,  
Manager Listing Department  
BSE Limited  
Floor-25 P.J Tower, Dalal Street  
Mumbai-400001  
Script Code: 526471

**SUB: Outcome of the Board Meeting.**

**REF: Pursuant to Regulation 30 & 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Dear Sir/Madam,

We would like to inform you that the Board of Directors of the Company in the Meeting held today, Monday, 14<sup>th</sup> November, 2022, have inter-alia, considered and approved Un-audited Standalone Financial Results of the Company for the Quarter and half-year ended 30<sup>th</sup> September, 2022 as enclosed.

A copy of un-audited standalone financial results along with Limited Review Report issued by the Statutory Auditors of the Company on such financial for the quarter and half-year ended 30<sup>th</sup> September, 2022 is attached herewith.

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 Unaudited Financial Results in the prescribed format in the newspaper. The Unaudited Financial Results for the quarter and half-year ended 30<sup>th</sup> September, 2022 will also be made available on the website of the company at [www.winsomeindia.in](http://www.winsomeindia.in).

The Board meeting commenced at 04:00 PM and concluded at 05:00 PM

Thanking you,  
Yours faithfully,

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: a/a

**A Winsome Group Company**



**APAS & CO LLP**  
CHARTERED ACCOUNTANTS

606, 6<sup>TH</sup> FLOOR, PP CITY CENTRE  
ROAD NO. 44, PITAMPURA  
DELHI - 110034  
TEL.: 011-49058720  
E-MAIL: apas.delhi@gmail.com

**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 30<sup>th</sup> September, 2022 and year to date result for 01<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022. 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.

For APAS & Co LLP  
Chartered Accountants  
Firm Regn. No 000340C/C400308

Place of Signature: New Delhi  
Dated: 14<sup>th</sup> November, 2022

*Rajeev Ranjan*  
(Rajeev Ranjan)  
Partner  
(M. No 535395)

UDIN: 22535395BDAJ09752



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## Statement of Standalone Unaudited Result for the Quarter and Half Year Ended on 30.09.2022, Prepared in compliance With the Indian Accounting Standards ( IND As )

Sr. No	Particulars	3 Months Ended 30.09.2022	Preceding 3 month ended 30.06.2022	Corresponding 3 month ended in previous year 30.09.2021	Year to date figures for the current period ended 30-9-2022	Year to date figures for the previous period ended 30-9- 2021	Previous Accounting year ended 31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Income from Operations						
(a)	Net Sales/Income from Operation (Net of excise duty)	0.00	0.00				
(b)	Other Operating Income	0.00	0.00	0.00	0.00	799.51	799.51
	<b>Total income from operations (net)</b>	0.00	0.00	4.35	0.00	30.61	30.60
II.	Other Income	32.09	30.36	4.35	0.00	830.12	830.11
III.	<b>Total Income (I+II)</b>	32.09	30.36	126.27	62.45	393.97	458.11
IV.	Expenses			130.62	62.45	1224.09	1288.22
(a)	Cost of materials consumed	0.00	0.00				
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	583.26	618.20
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
(d)	Employee benefits expense	16.94	18.67	87.31	0.00	130.35	43.14
(e)	Finance Costs	0.00	0.01	20.24	35.61	116.79	161.69
(f)	Depreciation and amortisation expense	24.00	24.00	0.4	0.01	1.32	2.38
(g)	Other expenses	29.98	46.40	35.00	48.00	70.00	95.16
	<b>Total Expenses</b>	70.92	89.08	189.94	160.00	435.26	549.11
V.	<b>Profit/(loss) before exceptional and extraordinary items and tax (III-IV)</b>	(38.83)	(58.72)	(59.32)	(97.55)	(112.89)	(181.46)
VI.	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.00
VII.	<b>Profit / (Loss) before extraordinary items and tax (V-VI)</b>	(38.83)	(58.72)	(59.32)	(97.55)	(112.89)	(181.46)
VIII.	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX.	<b>Profit / (Loss) before tax (VII-VIII)</b>	(38.83)	(58.72)	(59.32)	(97.55)	(112.89)	(181.46)
X.	Tax expenses:						
1)	Current tax	0.00	0.00	0.00	0.00	0.00	0.00
2)	Deferred tax	0.00	0.00	0.00	0.00	0.00	0.00
XI.	<b>Profit/(loss) for the period from continuing operations (VII- VIII)</b>	(38.83)	(58.72)	(59.32)	(97.55)	(112.89)	(139.71)
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.	<b>Profit/(loss) from discontinuing operations (after tax) (XII- XIII)</b>	0.00	0.00	0.00	0.00	0.00	0.00
XV.	<b>Profit/(Loss) for the period (XI+XIV)</b>	(38.83)	(58.72)	(59.32)	(97.55)	(112.89)	(139.71)
XVI.	Other comprehensive Income/(Loss) ( Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.00
XVII.	<b>Total comprehensive Income/(Loss) ( XV+XVI)</b>	(38.83)	(58.72)	(59.32)	(97.55)	(112.89)	(144.03)
XVIII.	Earning per equity share:						
(i) Basic		(0.14)	(0.21)	(0.21)	(0.35)	(0.41)	(0.50)
(ii) Diluted		(0.14)	(0.21)	(0.21)	(0.35)	(0.41)	(0.50)



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 14th November , 2022 and then approved by the Board of Directors in its meeting held on 14th November, 2022
- 2 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. Bhandari)  
Chairman, Cum Managing Director

DIN- 00178250

Place: New Delhi

Date: 14th November, 2022



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Segment Publications for the Quarter and Half Year Ended on 30.09.2022, Prepared in compliance  
 With the Indian Accounting Standards ( IND As )

Sr. No	Particulars	3 Months Ended 30.09.2022	Preceding 3 month ended 30.06.2022	Corresponding 3 month ended in previous year 30.09.2021	Year to date figures for the current period ended 30-9-2022	Year to date figures for the previous period ended 30-9- 2021	Previous Accounting year ended 31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue(Net Sales/income from each Segment)						
(a)	Beer	0.00	0.00	4.35	0.00	830.12	830.12
(b)	Education Training	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/ Income from Operation	0.00	0.00	4.35	0.00	830.12	830.12
2	Segment Results ( Profit/( Loss) before tax and interest from each segment						
(a)	Beer	(17.91)	(28.76)	(26.99)	(46.67)	(74.30)	(59.79)
(b)	Education Training	(20.92)	(29.97)	(31.93)	(50.89)	(37.27)	(119.29)
	TOTAL	(38.83)	(58.73)	(58.92)	(97.56)	(111.57)	(179.08)
	Less- Interest	0.00	0.01	0.4	0.01	1.32	2.38
	Profit/( Loss) Before Tax	(38.83)	(58.72)	(59.32)	(97.55)	(112.89)	(181.46)
3	Segment Assets						
(a)	Beer	5162.29	5196.31	5351.37	5162.29	5351.37	5233.65
(b)	Education Training	35.43	10.58	69.86	35.43	69.86	12.28
	Total Assets	5197.72	5206.89	5421.23	5197.72	5421.23	5245.93
	Segment Liabilities						
(a)	Beer	1741.46	1682.30	1832.57	1741.46	1832.57	1674.89
(b)	Education Training	128.14	157.65	131.84	128.14	131.84	145.38
	Total Liabilities	1869.60	1839.95	1964.41	1869.60	1964.41	1820.27



For WINSOME BREWERIES LIMITED  
  
 Chairman Cum Managing Director



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Segment Publications for the Quarter and Half Year Ended on 30.09.2022, Prepared in compliance  
 With the Indian Accounting Standards (IND AS)

Sr. No	Particulars	3 Months Ended 30.09.2022	Preceding 3 month ended 30.06.2022	Corresponding 3 month ended In previous year 30.09.2021	Year to date figures for the current period ended 30-9-2022	Year to date figures for the previous period ended 30-9- 2021	(Rs. IN LAKHS) Previous Accounting year ended 31.03.2022
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue (Net Sales/income from each Segment)						
(a)	Beer	0.00	0.00	4.35	0.00	830.12	830.12
(b)	Education Training	0.00	0.00	0.00	0.00	0.00	0.00
	Net Sales/ Income from Operation	0.00	0.00	4.35	0.00	830.12	830.12
2	Segment Results ( Profit/( Loss) before tax and interest from each segment						
(a)	Beer	(17.91)	(28.76)	(26.99)	(46.67)	(74.30)	(59.79)
(b)	Education Training	(20.92)	(29.97)	(31.93)	(50.89)	(37.27)	(119.29)
	TOTAL	(38.83)	(58.73)	(58.92)	(97.56)	(111.57)	(179.08)
	Less- Interest	0.00	0.01	0.4	0.01	1.32	2.38
	Profit/( Loss) Before Tax	(38.83)	(58.72)	(59.32)	(97.55)	(112.89)	(181.46)
3	Segment Assets						
(a)	Beer	5162.29	5196.31	5351.37	5162.29	5351.37	5233.65
(b)	Education Training	35.43	10.58	69.86	35.43	69.86	12.28
	Total Assets	5197.72	5206.89	5421.23	5197.72	5421.23	5245.93
	Segment Liabilities						
(a)	Beer	1741.46	1682.30	1832.57	1741.46	1832.57	1674.89
(b)	Education Training	128.14	157.65	131.84	128.14	131.84	145.38
	Total Liabilities	1869.60	1839.95	1964.41	1869.60	1964.41	1820.27



For WINSOME BREWERIES LIMITED

Chairman Cum Managing Director



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## STATEMENT OF ASSETS & LIABILITIES

Rs. In Lacs

Particulars	As at 30-9-2022 (Unaudited)	As at 31-3-2022 (Audited)
<b>Assets</b>		
<b>Non-current assets</b>		
a) Property, plant and equipment	1,083.34	1,131.34
b) Financial assets		
i) Investments	1,045.66	1,044.45
ii) Other financial assets	54.95	54.95
c) Other non-current assets	64.55	64.55
d) Deferred tax assets (net)	10.61	10.61
<b>Total non-current assets</b>	<b>2,259.11</b>	<b>2,305.91</b>
<b>Current assets</b>		
a) Inventories	0.00	0.00
b) Financial assets		
i) Cash & cash equivalent	17.02	43.15
ii) Other bank balances	321.51	85.85
iii) Loans	2,019.90	2,296.47
iv) Other financial assets	68.48	12.44
c) Other current assets	511.70	502.11
<b>Total current assets</b>	<b>2,938.61</b>	<b>2,940.02</b>
<b>Total assets</b>	<b>5,197.72</b>	<b>5,245.93</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
a) Equity share capital	2,766.89	2,766.89
b) Other equity	561.23	658.78
<b>Total equity</b>	<b>3,328.12</b>	<b>3,425.67</b>
<b>Liabilities</b>		
<b>Non-current liabilities</b>		
a) Financial liabilities		
i) Borrowings	0.00	
b) Provisions	7.22	7.22
<b>Total non-current liabilities</b>	<b>7.22</b>	<b>7.22</b>
<b>Current liabilities</b>		
a) Financial liabilities		
i) Borrowings	835.29	835.90
ii) Trade payables	73.58	78.67
iii) Other financial liabilities	58.52	3.29
b) Provisions	7.75	7.75
c) Other current liabilities	887.24	887.44
<b>Total current liabilities</b>	<b>1,862.38</b>	<b>1,813.05</b>
<b>Total equity &amp; liabilities</b>	<b>5,197.72</b>	<b>5,245.93</b>



For WINSOME BREWERIES LIMITED

*[Signature]*  
 Chairman Cum Managing Director

A Winsome Group Company





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## Cash flow statement for the Half year ended on 30-9-2022

	Rs. In Lacs For the Half year ended Sep-30,2022 Unaudited	For the year ended March 31,2022 Audited
<b>A. Cash flow from operating activities</b>		(181.47)
Net Profit before tax and extra ordinary items	(97.55)	
Adjustment for:	48.00	95.16
Depreciation	-	13.76
Expenses on fair valuation of gratuity & Leave encashment	-	(19.53)
Changes in fair value of financial assets at fair value through profit or loss	-	(19.30)
	-	2.38
Ind AS adjustment	0.01	(117.11)
Interest paid	-	(44.63)
Interest received	48.02	(226.10)
	(49.53)	
Operating profit before working capital facilities		101.57
Adjustment for:	(301.29)	310.62
Trade & other receivable	-	(643.28)
Inventories	49.94	(231.08)
Trade payable	(251.34)	
	(300.87)	(457.18)
Cash generated from operation	(0.01)	(2.38)
Interest paid	-	(2.38)
Direct taxes paid	(0.01)	
	(300.88)	(459.58)
<b>Net cash flow from operating activities</b>		
<b>B. Cash flow from investing activities</b>		(26.98)
Purchase of fixed assets	(1.21)	358.32
Sales of investments	-	117.11
Interest received	(1.21)	448.45
	(1.21)	448.45
<b>Net cash used in investing activities</b>		
<b>C. Cash flow from financing activities</b>		(0.71)
Proceeds from long term borrowings	276.57	(25.39)
Proceeds from short term borrowings	(0.61)	(26.08)
	275.96	(26.08)
<b>Net cash used in financing activities</b>		
Net cash increase/decrease in cash & cash equivalents	(26.13)	(37.21)
Cash & cash equivalent opening	43.15	80.36
Cash & cash equivalent closing	17.02	43.15



For WINSOME BREWERIES LIMITED  
*[Signature]*  
 Chairman Cum Managing Director



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