

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: 14th November, 2023

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, Tuesday, 14th November, 2023, have inter-alia, considered and approved Un-audited Standalone Financial Results of the Company for the Quarter and half-year ended 30th September, 2023 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 30th September, 2023 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 30th September, 2023 will also be made available on the website of the company at 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
Rajendra Kumar Bagrodia

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



O P BAGLA & CO LLP
CHARTERED ACCOUNTANTS

Regd. Office :
B-225, 5th Floor, Okhla Indl. Area
Phase - 1, New Delhi - 110020
Ph.: 011-47011850, 51, 52, 53
E-Mail : admin@opbco.in
Website : www.opbco.in

**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, 2023 and year to date result for 01st April 2023 to 30th September 2023. 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: 14th November, 2023



For O.P. BAGLA & Co LLP
Chartered Accountants
Firm Regn. No. 000018N/N500091

(Atul Aggarwal)
Partner
M. No. 092656

UDIN: 23092656BC7UFUL4144

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Statement of Standalone Unaudited Result for the Quarter and Half Year Ended on 30.09.2023, Prepared in compliance
 With the Indian Accounting Standards (IND As)

(Rs. IN LAKHS Except per share data)

Sr. No	Particulars	3 Months Ended	Preceding 3 month ended	Corresponding 3 month ended	Year to date figures	Year to date figures	Previous
		30.09.2023	30.06.2023	In previous year	for the current period	for the previous	Accounting year
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Income from Operations						
(a)	Net Sales/income from Operation (Net of excise duty)	56.40	3.32	0.00	59.72	0.00	61.6
(b)	Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.0
	Total income from operations (net)	56.40	3.32	0.00	59.72	0.00	61.6
II.	Other Income	74.10	40.10	32.09	114.20	62.45	221.7
III.	Total Income (I+II)	130.50	43.42	32.09	173.92	62.45	283.3
IV.	Expenses						
(a)	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.0
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.0
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.0
(d)	Employee benefits expense	16.41	17.71	16.94	34.12	35.61	73.7
(e)	Finance Costs	0.00	0.00	0	0.00	0.01	0.0
(f)	Depreciation and amortisation expense	32.00	32.00	24.00	64.00	48.00	128.2
(g)	Other expenses	28.33	47.82	29.98	76.15	76.38	107.1
	Total Expenses	76.74	97.53	70.92	174.27	160.00	383.15
V.	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	53.76	(54.11)	(38.83)	(0.35)	(97.55)	(99.79)
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)	53.76	(54.11)	(38.83)	(0.35)	(97.55)	(99.79)
VIII.	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX.	Profit / (Loss) before tax (VII-VIII)	53.76	(54.11)	(38.83)	(0.35)	(97.55)	(99.79)
X.	Tax expenses:						
1)	Current tax	0.00	0.00	0.00	0.00	0.00	1.31
2)	Deferred tax	0.00	0.00	0.00	0.00	0.00	(20.08)
XI.	Profit/(Loss) for the period from continuing operations (VII-XI)	53.76	(54.11)	(38.83)	(0.35)	(97.55)	(81.01)
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)	53.76	(54.11)	(38.83)	(0.35)	(97.55)	(81.01)
xvi.	Other comprehensive Income/(Loss) (Net of Tax)	0.00	0.00	0.00	0.00	0.00	0.22
xvii.	Total comprehensive Income/(Loss) (XV+XVI)	53.76	(54.11)	(38.83)	(0.35)	(97.55)	(76.79)
XVIII.	Earning per equity share:						
(1)	Basic	0.19	(0.20)	(0.14)	(0.00)	(0.35)	(0.29)
(2)	Diluted	0.19	(0.20)	(0.14)	(0.00)	(0.35)	(0.29)

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 , 2023 and then approved by the Board of Directors in its meeting held on 14th November, 2023.
- 2 The company is having fixed assets being land, building and plant & Machinery etc in Rajasthan for production of beer. The plant is not in use since the agreement was terminated by M/s United Breweries Ltd. The company is hopeful of entering into new bottling agreement soon.
- 3 The Figures of Previous period/year have been regrouped/ recast, wherever considered necessary, to confirm to the current period/year's classification.

Place: New Delhi

Date: 14th November, 2023



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



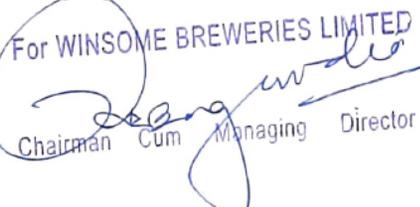
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Segment Publications for the Quarter and Half Year Ended on 30.09.2023, Prepared in compliance
 With the Indian Accounting Standards (IND AS)

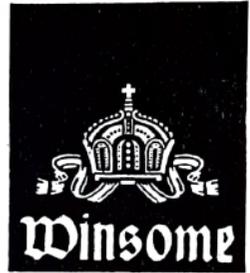
Sr. No	Particulars	3 Months Ended	Preceding 3 month ended	Corresponding 3 month ended	Year to date figures	Year to date figures	(Rs. IN LAKHS)
		30.09.2023	30.06.2023	In previous year 30.09.2022	for the current period ended 30-9-2023	for the previous period ended 30-9- 2022	Previous Accounting year ended 31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1.	Segment Revenue(Net Sales/Income from each Segment)						
(a)	Beer	0.00	0.00	0.00	0.00	0	0.00
(b)	Education Training	56.40	3.32	0.00	59.72	0.00	61.66
	Net Sales/ Income from Operation	56.40	3.32	0.00	59.72	0	61.66
2	Segment Results (Profit/(Loss) before tax and interest from each segment						
(a)	Beer	14.29	(23.15)	(17.91)	(8.86)	(46.67)	(36.13)
(b)	Education Training	39.47	(30.96)	(20.92)	8.51	(50.89)	(63.66)
	TOTAL	53.76	(54.11)	(38.83)	(0.35)	(97.56)	(99.79)
	Less- Interest	0.00	0.00	0	0.00	0.01	0
	Profit/ (Loss) Before Tax	53.76	(54.11)	(38.83)	(0.35)	(97.55)	(99.79)
3	Segment Assets						
(a)	Beer	5114.62	5140.65	5162.29	5114.62	5162.29	5193.09
(b)	Education Training	43.33	4.87	35.43	43.33	35.43	5.68
	Total Assets	5157.95	5145.52	5197.72	5157.95	5197.72	5198.77
	Segment Liabilities						
(a)	Beer	1804.27	1775.58	1741.46	1804.27	1741.46	1765.91
(b)	Education Training	7.15	77.17	128.14	7.15	128.14	85.97
	Total Liabilities	1811.42	1852.75	1869.60	1811.42	1869.60	1851.88

For WINSOME BREWERIES LIMITED

 Chairman Cum Managing Director



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STATEMENT OF ASSETS & LIABILITIES

Rs. In Lacs

Particulars	As at 30-9-2023	As at 31-3-2023
	(Unaudited)	(Audited)
Assets		
Non-current assets		
a) Property, plant and equipment	1,001.53	1,065.53
b) Financial assets		
i) Investments	1,033.72	1,035.09
ii) Other financial assets	38.98	59.48
c) Other non current assets	15.21	15.21
d) Deferred tax assets (net)	29.95	29.95
Total non-current assets	2,119.39	2,205.26
Current assets		
a) Financial assets		
i) Cash & cash equivalent	18.12	13.58
ii) Other bank balances	503.41	500.52
iii) Loans	1,918.61	1,963.85
iv) Other financial assets	77.37	18.74
b) Other current assets	521.05	496.81
Total current assets	3,038.56	2,993.51
Total assets	5,157.95	5,198.77
EQUITY AND LIABILITIES		
Equity		
a) Equity share capital	2,766.89	2,766.89
b) Other equity	579.64	579.99
Total equity	3,346.53	3,346.88
Liabilities		
Non-current liabilities		
a) Financial liabilities		
i) Borrowings		
b) Provisions	2.19	2.19
Total non-current liabilities	2.19	2.19
Current liabilities		
a) Financial liabilities		
i) Borrowings	898.09	898.09
ii) Trade payables	22.18	43.52
iii) Other financial liabilities	111.54	81.54
b) Provisions	0.49	0.49
c) Other current liabilities	776.93	826.05
Total current liabilities	1,809.23	1,849.69
Total equity & liabilities	5,157.95	5,198.77

For WINSOME BREWERIES LIMITED
Rajendra
Chairman cum Managing Director



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Cash flow statement for the Half year ended on 30-9-2023

	Rs. In Lacs	
	For the Half year ended Sep-30,2023 Unaudited	For the year ended March 31,2023 Audited
A. Cash flow from operating activities		
Net Profit before tax and extra ordinary items	(0.35)	(99.79)
<u>Adjustment for :</u>		
Depreciation	64.00	128.26
Expenses on fair valuation of gratuity & Leave encashment	0.00	13.17
Changes in fair value of financial assets at fair value through profit or loss	0.00	(10.20)
Profit on sales of Fixed Assets	0.00	(1.14)
Profit on sales of Investment	0.00	(0.64)
Ind AS adjustment	0.00	(21.20)
Interest paid	-	-
Interest received	-	(184.95)
	<u>64.00</u>	<u>(76.70)</u>
Operating profit before working capital facilities	<u>63.65</u>	<u>(176.49)</u>
<u>Adjustment for :</u>		
Trade & other receivable	(20.02)	(13.81)
Inventories	-	-
Trade payable	(40.46)	(30.57)
	<u>(60.48)</u>	<u>(44.38)</u>
Cash generated from operation	<u>3.17</u>	<u>(220.87)</u>
Interest paid	-	-
Direct taxes paid	0.00	-
	-	-
Net cash flow from operating activities	<u>3.17</u>	<u>(220.88)</u>
B. Cash flow from investing activities		
Purchase of fixed assets	0.00	(62.81)
Sales of investments	1.37	5.46
Sales of Fixed assets	-	1.50
Interest received	-	184.95
	<u>1.37</u>	<u>129.11</u>
Net cash used in investing activities	<u>1.37</u>	<u>129.11</u>
C. Cash flow from financing activities		
Proceeds from long term borrowings	-	-
Proceeds from short term borrowings	0.00	62.20
	-	62.21
Net cash used in financing activities	-	62.21
Net cash increase/decrease in cash & cash equivalents	<u>4.54</u>	<u>(29.57)</u>
Cash & cash equivalent opening	13.58	43.15
Cash & cash equivalent closing	18.12	13.58

For WINSOME BREWERIES LIMITED

 Chairman Cum Managing Director

A Winsome Group Company

