

# 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> February, 2024

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, Wednesday, 14<sup>th</sup> February, 2024, have inter-alia, considered and approved Un-audited Standalone Financial Results of the Company for the Quarter ended 31<sup>st</sup> December, 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 31<sup>st</sup> December, 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 ended 31<sup>st</sup> December, 2023 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**



**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 31<sup>st</sup> December, 2023 and year to date results for 01<sup>st</sup> April 2023 to 31<sup>st</sup> December, 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 an analytical procedure 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 O.P. BAGLA & Co LLP  
Chartered Accountants  
Firm Regn. No 000018N/N500091

Place of Signature: New Delhi  
Dated: 14<sup>th</sup> February, 2024



(Atul Aggarwal)  
Partner  
(M. No 092656)

UDIN: 24092656BKGQBN2301

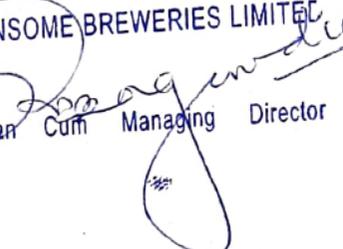
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**Statement of Standalone Unaudited Results for the Quarter and Nine Months Ended on 31.12.2023, Prepared in compliance  
 With the Indian Accounting Standards ( IND AS)**

Sr. No	Particulars	(Rs. IN LAKHS)					
		3 Months Ended 31.12.2023	Preceding 3 month ended 30.09.2023	Corresponding 3 month ended In previous year 31.12.2022	Year to date figures for the current period ended 31-12-2023	Year to date figures for the previous period ended 31-12- 2022	Previous Accounting year ended 31.03.2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I.	Income from Operations						
(a)	Net Sales/Income from Operation (Net of excise duty)	34.76	56.40	0.00	94.48	0.00	61.66
(b)	Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total income from operations (net)</b>	<b>34.76</b>	<b>56.40</b>	<b>0.00</b>	<b>94.48</b>	<b>0.00</b>	<b>61.66</b>
II.	Other Income	43.26	74.10	33.53	157.46	95.98	221.71
III.	Total Income (I+II)	78.02	130.50	33.53	251.94	95.98	283.36
IV.	Expenses						
(a)	Cost of materials consumed	0.00	0.00	0.00	0.00	0.00	0.00
(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	0.00	0.00	0.00	0.00	0.00	0.00
(d)	Employee benefits expense	16.83	16.41	17.85	50.95	53.46	73.76
(e)	Finance Costs	0.00	0.00	0.00	0.00	0.01	0.00
(f)	Depreciation and amortisation expense	32.00	32.00	24.00	96.00	72.00	128.26
(g)	Other expenses	33.92	28.33	41.63	110.07	118.01	181.13
	<b>Total Expenses</b>	<b>82.75</b>	<b>76.74</b>	<b>83.48</b>	<b>257.02</b>	<b>243.48</b>	<b>383.15</b>
V.	Profit/(Loss) before exceptional and extraordinary items and tax (III-IV)	(4.73)	53.76	(49.95)	(5.08)	(147.50)	(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)	(4.73)	53.76	(49.95)	(5.08)	(147.50)	(99.79)
VIII.	Extraordinary Items	0.00	0.00	0.00	0.00	0.00	0.00
IX.	Profit / (Loss) before tax (VII-VIII)	(4.73)	53.76	(49.95)	(5.08)	(147.50)	(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-VIII)	(4.73)	53.76	(49.95)	(5.08)	(147.50)	(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)	(4.73)	53.76	(49.95)	(5.08)	(147.50)	(81.01)
XVI.	Other comprehensive Income/(Loss) ( Net of Tax)	0.00	0.00	0.00	0.00	0.00	2.22
XVII.	Total comprehensive Income/(Loss) ( XV+XVI)	(4.73)	53.76	(49.95)	(5.08)	(147.50)	(78.79)
XVIII.	Earning per equity share:						
	(1) Basic	(0.02)	0.19	(0.18)	(0.02)	(0.53)	(0.29)
	(2) Diluted	(0.02)	0.19	(0.18)	(0.02)	(0.53)	(0.29)

For WINSOME BREWERIES LIMITED  
  
 Chairman Cum Managing Director



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## Notes :

- 1 The above financial statements have been reviewed by the Audit Committee in its meeting held on 14th February 2024 and then approved by the Board of Directors in its meeting held on 14th February , 2024
- 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 botting agreement soon.
- 3 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 Cum Managing Director  
(R.K. Bagrodia)  
Chairman Cum Managing Director  
DIN- 00178250

Place: New Delhi

Date: 14th February , 2024



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**Segment Publications for the Quarter and Nine Months Ended on 31.12.2023, 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	Previous
		31.12.2023	30.09.2023	In previous year	for the current period	for the previous	Accounting year
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
(Rs. IN LAKHS)							
1	Segment Revenue(Net Sales/Income from each Segment)						
(a)	Beer	0.00	0.00	0.00	0.00	0.00	0.00
(b)	Education Training	34.76	56.40	0.00	94.48	0.00	61.66
	Net Sales/ Income from Operation	34.76	56.40	0.00	94.48	0.00	61.66
2	Segment Results ( Profit/( Loss) before tax and interest from each segment						
(a)	Beer	(10.50)	14.29	(15.95)	(19.36)	(62.60)	(36.13)
(b)	Education Training	5.77	39.47	(34.00)	14.28	(84.89)	(63.66)
	TOTAL	(4.73)	53.76	(49.95)	(5.08)	(147.49)	(99.79)
	Less- Interest	0.00	0.00	0	0.00	0.01	0.00
	Profit/( Loss) Before Tax	(4.73)	53.76	(49.95)	(5.08)	(147.50)	(99.79)
3	Segment Assets						
(a)	Beer	5189.41	5114.62	5145.48	5189.41	5145.48	5193.09
(b)	Education Training	22.44	43.33	9.03	22.44	9.03	5.68
	Total Assets	5211.85	5157.95	5154.51	5211.85	5154.51	5198.77
	Segment Liabilities						
(a)	Beer	1802.25	1804.27	1711.17	1802.25	1711.17	1765.91
(b)	Education Training	67.79	7.15	165.17	67.79	165.17	85.97
	Total Liabilities	1870.04	1811.42	1876.34	1870.04	1876.34	1851.88

For WINSOME BREWERIES LIMITED

Chairman Cum Managing Director

