WINSOME BREWERIES LTD.

Regd. Office: Vill. Sarehkhurd, 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, 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, Thursday, 14thNovember, 2024, have inter-alia,considered and approved Un-audited Standalone Financial Results of the Company for the Quarter and half-year ended 30thSeptember, 2024 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, 2024 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 quarterand half year ended 30thSeptember, 2024 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

Chairman Culf Managing Director RAJENDRA KUMAR BAGRODIA

(CHAIRMAN CUM MANAGING DIRECTOR)

DIN: 00178250

ADD: S-521, GREATER KAILASH PART-II, NEW DELHI- 110048

Encl: a/a



Regd. Office : 501, 5th Floor, B-225, 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, 2024 and year to date result for 01st April 2024 to 30th September 2024. 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: New Delhi

Dated: 14th November, 2024

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

> (Atul Aggarwal) Partner (M. No.092656)

UDIN: 24092656BKGQJQ4376

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_	Statement of Standalone Unaud	ited Result for t	the Quarter and Half	Year Ended on 30.09.2024	Prepared in come	llance	
Statement of Standalone Unaudited Result for the Quarter and Half Year Ended on 30.09.2024, Prepared in compliance With the Indian Accounting Standards (IND As)							
Sr. No	Particulars	3 Months Ended 30.09.2024	Preceding 3 month ended 30.06.2024	Corresponding 3 month ended In previous year 30.09.2023	Year to date figures for the current period ended 30-9-2024	(Rs. IN LAKHS Ex Year to date figures for the previous period ended 30-9- 2023	Previous Accounting year ended 31.03.202
	**	Unaudited	Unaudited	Unaudited			
l.	Income from Operations		Olladdited	Onaudited	Unaudited	Unaudited	Audited
(a)	Net Sales/income from Operation (Net of excise duty)	0.00	0.00	2.00			
(b)	Other Operating Income	62.82	0.00	0.00	0.00	0.00	0.0
	Total income from operations (net)	62.82	70.72	56.40	109.54	59.72	138.
II.	Other Income	50.75		56.40	109.54	59.72	138.3
III.	Total Income (I+II)	113.57	40.00	74.1	94.41	114.20	262.3
IV.	Expenses	113.37	90.38	130.50	203.95	173.92	400.7
(a)	Cost of materials consumed	0.00					
(b)	Purchases of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.0
	Changes in inventories of finished goods, work-in-progress	0.00	0.00	0.00	0.00	0.00	0.0
	and stock-in-trade				Nicht Street Street		0.0
(d)	Employee benefits expense	0.00	0.00	0.00	0.00	0.00	0.0
	Finance Costs	15.61	19.07	16.41	34.68	34.12	72.6
	Depreciation and amortisation expense	0.00	0.00	0	0.00	0.00	0.0
	Other expenses	21.00	21.00	32.00	42.00	64.00	81.7
	Total Expenses	36.75	45.98	28.33	82.73	76.15	
	Profit/(Loss) before exceptional and extraordinary items and	73.36	86.05	76.74	159.41	174.27	177.2
	tax (III-IV)	40.21	4.33	53.76			331.6
	Exceptional items	0.00	0.00	0.00	44.54	(0.35)	69.1
	Profit / (Loss) before extraordinary items and tax (V-VI)	40.21	4.33		0.00	0.00	0.0
	Extraordinary Items	0.00	0.00	53.76	44.54	(0.35)	69.1
IX.	Profit / (Loss) before tax (VII-VIII)	40.21		0.00	0.00	0.00	0.0
Х.	Tax expenses:	40.21	4.33	53.76	44.54	(0.35)	69.1
	1) Current tax	0.00					
	2) Deferred tax	0.00	0.00	0.00	0.00	0.00	0.0
XI.	Profit/(Loss) for the period from continuing operations (VII-		0.00	0.00	0.00	0.00	12.29
	Profit/(Loss) from discontinuing operations	40.21	4.33	53.76	44.54	(0.35)	56.86
CIII.	Tax expenses of discontinuing operations	0.00	0.00	0.00	0.00	0.00	0.00
(IV.	Profit/(Loss) from discontinuing operations (after tax) (XII- XIII)	0.00	0.00	0.00	0.00	0.00	0.00
	Profit/(Loss) for the period (XI+XIV)	0.00	0.00	0.00	0.00	0.00	
xvi.	Other comprehensive Income/(Loss) (Net of Tax)	40.21	4.33	53.76	44.54	0.00	0.00
cvii. T	Total comprehensive income/(Loss) (Net of Tax)	0.00	0.00	0.00	0.00	(0.35)	56.86
VIII. E	Farning per equity shares	40.21	4.33	53.76	44.54	0.00	0.16
	Earning per equity share: (1) Basic			33.70	44.54	(0.35)	57.01
_	2) Diluted	0.15	0.02	0.19	0.45		
11	2 United	0.15	0.02	0.19	0.16	(0.00)	0.21



Director



0.21

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Notes:

- The above financial statements have been reviewed by the Audit Committee in its meeting held on 14th November, 2024 and then approved by the Board of Directors in its meeting held on 14th November, 2024.
- 2 The company is having fixed assets being land, building and plant & Machinary 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.

The Figures of Previous period/year have been regrouped/ recast, wherever considered necessary, to confirm to the current period/year's classification.

Managing Director

Cu(R.K. Bagrodia) 9
Chairman cum Managing Director

DIN- 00178250

THE CALL OF THE CA

Place: New Delhi

Date: 14th November, 2024

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	Wit	th the Indian Accoun	ting Standards (IND /	30.09.2024, Prepared in	compliance		
Sr. No	Particulars			Corresponding 3 month ended in previous year	Year to date figures for the current period	Year to date figures for the previous	(Rs. IN LAKH Previous Accounting year
				30.09.2023	ended 30-9-2024	period ended 30-9- 2023	ended 31.03.202
-		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	A 11- 1
I.	Segment Revenue(Net Sales/income from each Segment)				Olladdited	Unaudited	Audited
(a)	Beer	0.00	0.00	0.00			
	Education Training	62.82	0.00		0.00	0	0.0
	Investment	5.78	10172	56.40	109.54	59.72	138.3
	Net Sales/ Income from Operation	68.60	2.00	(0.37)	7.58 117.12	(1.37)	72.1
	Segment Results (Profit/(Loss) before tax and interest from each segment					58.35	210.5
	Beer	2.30	(4.20)				
	Education Training	32.13	6.73	14.66	5.68	(7.49)	(2.43
(c)	Investment	5.78	1.80	39.47	38.86	8.51	(0.60
	TOTAL	40.21	4.33	(0.37)	7.58	(1.37)	72.1
	Less- Interest	0.00	0.00	53.76	44.54	(0.35)	69.1
	Profit/ (Loss) Before Tax	40.21	4.33	0	0.00	0.00	
3	Segment Assets	40.21	4.33	53.76	44.54	(0.35)	69.1
(a)	Beer	3993.50	4005.00				
(b)	Education Training	84.45	4006.82	4080.90	3993.50	4080.90	3987.3
	Investment	977.21	36.51	43.33	84.45	43.33	3.7
	Total Assets	5055.16	971.43	1033.72	977.21	1033.72	969.63
	Segment Liabilities	3033.16	5014.76	5157.95	5055.16	5157.95	4960.69
(a)	Beer	1507.20					
(b)	Education Training	1587.30 19.43	1575.92	1804.27	1587.30	1804.27	1511.23
(c)	Investment		30.62	7.15	19.43	7.15	45.56
	Total Liabilities	0.00	0.00	0.00	0.00	0.00	0.00
		1606.73	1606.54	1811.42	1606.73	1811.42	1556.79



For WINSOME BREWERIES LIMITED

Chairman Cum Managing Director



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STATEMENT OF ASSETS & LIABILITIES

Rs. In Lacs

Particulars	As at 30-9-2024	As at 31-3-2024	
	(Unaudited)	(Audited)	
Assets			
Non-current assets			
a) Property, plant and equipment b) Financial assets	966.97	1,008	
i) Investments			
ii) Other financial assets	977.21	969	
	229.52	24	
c) Other non current assets	17.08	17.	
d) Deferred tax assets (net)	17.65	17	
Total non-current assets	2,208.43	2,037	
Current assets			
a) Financial assets			
i) Cash & cash equivalent	196.07	225	
ii) other bank balances	372.59	377	
iii) Loans	1,797.98	1,996	
iv) Other financial assets	86.72	4	
b) Other current assets	393.37	318	
Total current assets	2,846.73	2,923	
Total assets	5,055.16	4,960	
		4,500	
EQUITY AND LIABILITIES			
Equity			
a) Equity share capital	2,766.89	2,766.	
o) Other equity	681.54	637.	
Total equity	3,448.43	3,403	
Liabilities			
Non-current liabilities			
a)Financial liabilities			
i) Borrowings			
) Provisions	2.43	2.	
otal non-current liabilties	2.43	2.	
current liabilities			
) Financial liabilities			
i) Borrowings	040.00		
ii) Trade payables	910.66	910.	
iii) Other financial liabilities	41.38	44.	
) Provisions	84.25	3.	
) Other current liabilities	0.56	0.	
otal current liabilities	567.45	594.	
otal tallelit liabilities	1,604.30	1,554.	
otal equity & liabilities	5,055.16	4,960.	
		.,500.	



For WINSOME BREWERIES LIMITED

Chairman Cum Marraging Director

A Winsome Group Company



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Cash flow statement for the Half year ended on 30-9-2024

	For the Half year ended	Rs. In Lac
	Sep-30,2024	For the year ender
	Unaudited	March 31,202
	Onaudited	Audited
Cash flow from operating activities		
Net Profit before tax and extra ordinary items		
Adustment for:	44.54	69.1
Depreciation		
Expenses on fair valuation of gratuity & Leave encashment	42.00	81.73
	0.00	0.16
Changes in fair value of financial assets at fair value through profit or loss	(7 50)	
Profit on sales of Fixed Assets	(7.58)	
Profit on sales of Investment	0.00	
	0.00	(68.82
Ind AS adjustment	0.00	
Interest paid	0.00	(17.84
Interest received	(93.40)	
	(83.48)	(182.35
Operating profit before working capital facilities	(4.52)	(187.14
Adjustment for :	(4.32)	(117.99
Trade & other receivable	(158.67)	220.00
Inventories	(130.07)	328.33
Trade payable	49.93	(20F AF)
	(108.74)	(305.45)
Cook and the Cook		22.00
Cash generated from operation Interest paid	(113.26)	(95.11)
Direct taxes paid		-
	0.00	
Net cash flow from operating activities	(113.26)	(OF 11)
Cash flow from investing activities	((95.11)
Purchase of fixed assets		
Sales of investments	0.00	(25.16)
Sales of Fixed assets		137-64
Interest received		
	83.48	182.35
	83.48	294.83
Net cash used in investing activities	93.40	
	83.48	294.83
Cash flow from financing activities		
Proceeds from long term borrowings		
Proceeds from short term borrowings	0.00	
2000 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900 - 1900	0.00	12.56
		12.56
Net cash used in financing activities	-	12.56
Net cash increase/decrease in cash & cash equivalents		12.30
Cash & cash equivalent opening	(29.78)	212.28
Cash & cash equivalent closing	225.85	13.58
	196.07	225.85

BREWERIES LIMITED *

Chairman Winsome Group Company

