

winsome

Textile Industries Ltd.

SCO # 191-192, Sector 34-A

Chandigarh - 160 022 INDIA

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Fax : +91- 172 - 4646760

CIN : L17115HP1980PLC005647

E-mail : wtil@winsometextile.com

Website : www.winsometextile.com



Ref. No. WTIL/SECT/2024-2025:0033

Date: 07th November 2024

To

BSE Limited

PJ Tower, Dalal Street

Fort, Mumbai - 400001

Subject: Outcome of Board Meeting (Scrip Code: 514470)

Dear Sir/Madam,

Pursuant to regulation 30 read with regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015, this is to inform you that the Board of Directors of the Company at its meeting held on 07th November 2024, *inter alia*, has taken up the following businesses:

1. Unaudited Financial Results for the Quarter ended 30th September, 2024.
2. Limited Review Report for the Quarter ended 30th September, 2024.

The certified copies of said financial results together with Limited Review Report is enclosed herewith for your record.

The meeting of the Board of Directors commenced at 11:00 A.M. and concluded at 12:20 P.M.

You are requested to take the above mentioned information/documents on your record.

Thanking you

Sincerely yours

For Winsome Textile Industries Limited

Videshwar Sharma

Company Secretary & Compliance Officer

ACS -17201

Encls: A/a



Independent Auditor's Review Report on the Quarterly Unaudited Financial Results of the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended

To the Board of Directors of M/s **Winsome Textile Industries Limited**

We have reviewed the accompanying statement of unaudited financial results of M/s Winsome Textile Industries Limited for the quarter ended September 30, 2024, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, read with SEBI Circular No.CIR/CFD/FAC/62/2016 dated 5th July, 2016.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, (IND AS 34) "Interim Financial Reporting", specified under Section 133 of the Companies Act, 2013 as amended read with relevant rules issues thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of interim Financial information performed by the Independent Auditors 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 provide 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 financial results prepared in accordance with applicable Indian accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulations 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 B.Chhawchharia & Co.
Chartered Accountants
Firm Registration No. 305123E



Abhishek Gupta
Partner
Membership No. 529082

UDIN: 24529082BKCCNV6373

Place: New Delhi
Date: 7th November, 2024



WINSOME TEXTILE INDUSTRIES LIMITED

Regd. Office: 1, Industrial Area, Baddi, Distt. Solan (HP)

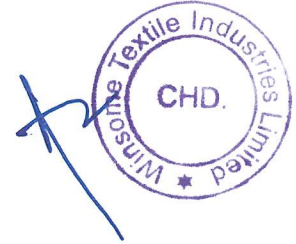
Phone No. 01795-244045 Fax. 01795-244287

CIN: L17115HP1980PLC005647, e-mail: cswtil@winsometextile.com, www.winsometextile.com


UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED AND HALF YEAR ENDED 30TH SEPTEMBER, 2024

(Rs. In lacs)

SR. NO.	PARTICULARS	Quarter Ended			Half Year Ended		Year Ended
		Sept. 30, 2024 (Un Audited)	June 30, 2024 (Un Audited)	Sept. 30, 2023 (Un Audited)	Sept. 30, 2024 (Un Audited)	Sept. 30, 2023 (Un Audited)	Mar 31, 2024 (Audited)
1	Income from operations						
	(a) Net Sales/ Income from Operations	19,713	20,185	18,447	39,898	37,269	75,580
	(b) Other Operating Income	2,190	1,903	1,794	4,093	3,681	6,752
	(c) Other Income	118	54	63	172	108	244
	Total Income from operations	22,021	22,142	20,304	44,163	41,058	82,576
2	Expenses						
	(a) Cost of materials consumed	13,741	14,307	12,926	28,048	26,327	52,393
	(b) Purchases of stock-in-trade	-	-	0	-	14	35
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	168	(362)	4	(194)	153	(209)
	(d) Employee benefits expenses	2,080	1,969	1,964	4,049	3,793	7,666
	(e) Depreciation and amortization expenses	566	559	561	1,125	1,108	2,178
	(f) Power & Fuel	1,325	1,573	1,351	2,898	2,842	6,161
	(g) Finance Cost	1,193	1,316	1,081	2,509	2,051	4,359
	(h) Other expenditure	1,989	1,847	1,826	3,836	3,577	7,506
	Total Expenses	21,062	21,209	19,713	42,271	39,865	80,089
3	Profit/ (Loss) before Exceptional Items and Tax (1-2)	959	933	591	1892	1193	2487
4	Exceptional Items	-	-	-	-	-	-
5	Profit/ (Loss) from ordinary activities before Tax (3-4)	959	933	591	1892	1193	2487
6	Tax expense						
	- Current Tax	263	217	142	480	321	644
	- Tax Adjustment	(172)	-	3	(172)	3	(17)
	- Deferred Tax (Asset)/ Liability	(8)	28	18	20	(20)	(8)
7	Net Profit/(Loss) from Ordinary Activities after tax (5-6)	876	688	428	1564	889	1868
8	Other Comprehensive Income	7	3	(3)	10	(4)	15
9	Total Comprehensive Income after tax and non controlling interest (7+8-9)	883	691	425	1574	885	1883
10	Paid - up equity share capital (Face Value - Rs.10/- each)	1,982	1,982	1,982	1,982	1,982	1,982
11	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year	-	-	-	-	-	25,524
12	Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualized)						
	- Basic	4.46	3.49	2.14	7.94	4.46	9.50
	- Diluted	4.46	3.49	2.14	7.94	4.46	9.50



NOTES:

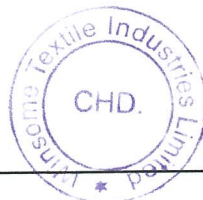
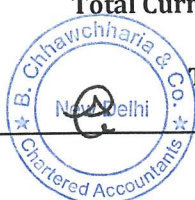
1	The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 7th November, 2024. The financial statements are in accordance with Indian Accounting Standards (IND AS) as prescribed u/s 133 of the companies Act, 2013, read with relevant Companies Indian Accounting Standards Rules.
2	The company's operations predominantly comprises of only one segment-Textile (Yarn and Allied Activities).
3	The Code on Social Security 2020 has been notified in the Official Gazette on 29th September 2020. The effective date from which the changes are applicable is yet to be notified. Impact if any of the change will be assessed and accounted in the period in which said Code becomes effective.
4	The previous period figures have been regroup/rearranged, wherever considered necessary.
 Ashish Bagrodia (Chairman cum Managing Director) DIN: 00047021	
Place: Chandigarh	
Date: 07.11.2024	



STATEMENT OF ASSETS & LIABILITIES AS ON 30TH SEPTEMBER, 2024

(Rs. In Lacs)

S.No.	Particulars	As at 30th September, 2024 (Un Audited)	As at 31st March, 2024 (Audited)
	ASSETS		
(1)	Non-current assets		
(a)	Property, plant and equipment	32,481	32,261
(b)	Capital work-in-progress	38	958
(c)	Intangible Assets	3	3
(d)	Financial assets		
	- Investments	12	10
(e)	Other non -Current Assets	252	191
	Total Non- Current Assets	32,786	33,423
(2)	Current assets		
(a)	Inventories	29,498	31,368
(b)	Financial assets		
	- Investments	108	-
	- Trade receivables	10,992	11,848
	- Cash and cash equivalents	596	60
	- Bank Balances other than Cash and Cash Equivalents	2,615	2,720
	- Loans	22	26
	- Other financial assets	9	10
(c)	Other current assets	5,017	4,331
	Total Current Assets	48,857	50,363
	Total	81,643	83,786
	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share capital	1,982	1,982
(b)	Other Equity	27,098	25,524
		29,080	27,506
(2)	LIABILITIES		
	Non-current liabilities		
(a)	Financial liabilities		
	- Borrowings	9,503	11,513
(b)	Non - Current Provisions	380	437
(c)	Deferred tax liabilities (Net)	3,497	3,473
(d)	Other non-current liabilities	423	428
	Total Non- Current Liabilities	13,803	15,851
(3)	Current liabilities		
(a)	Financial liabilities		
	- Borrowings	16,322	17,090
	- Trade payables		
	(a) Total outstanding dues of micro & small enterprises	112	26
	(b) Total outstanding dues of creditors other than micro & small enterprises	17,837	18,748
	- Other financial liabilities	2,931	3,302
(b)	Other current liabilities	1,076	956
(c)	Current Provisions	482	307
	Total Current Liabilities	38,760	40,429
	Total	81,643	83,786



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STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER, 2024			
		(Rs. In Lacs)	
S.No.	Particulars	30th September, 2024 (UNAUDITED)	30th September, 2023 (UNAUDITED)
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before tax and extraordinary items	1,892	1,193
	Adjusted for :		
	Depreciation	1,125	1,108
	Provision for Doubtful Debts	-	-
	Interest Paid	2,509	2,051
	Loss on disposal of property, plant & equipment (Net)	3	(11)
	Dividend Received	(1)	(1)
	Interest income	(149)	(83)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	5,379	4,257
	Adjusted for :		
	Trade and other receivables	303	(827)
	Inventories	1,870	2,368
	Trade Payables and advances from customers	(1,128)	(3,028)
	CASH GENERATED FROM OPERATIONS	6,424	2,770
	Direct Taxes paid / adjusted	(133)	(263)
	Cash flow before extra ordinary items	6,291	2,507
	Extra Ordinary items	-	-
	Net cash from Operating activities (A)	6,291	2,507
B	CASH FLOW FROM INVESTING ACTIVITIES :		
	Net Changes in fixed assets	(577)	(2,161)
	Sale of fixed assets	147	127
	Net Changes in Investment	(105)	-
	Capital Advances	(83)	693
	Dividend Received	1	1
	Interest Received	149	83
	Net Cash from investing activities (B)	(468)	(1,257)
C	CASH FLOW FROM FINANCING ACTIVITIES :		
	Interest paid	(2,509)	(2,051)
	Net Proceeds/(Repayment) of Long Term Borrowings	(2,496)	(663)
	Net Proceeds/(Repayment) from Short term Borrowings	(282)	1,326
	Net Cash from Financing activities (C)	(5,287)	(1,388)
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)	536	(138)
	CASH AND CASH EQUIVALENTS AT THE BEGINNING	60	217
	CASH AND CASH EQUIVALENTS AT THE END	596	79
	01. Proceeds from long term and other borrowings are shown net of repayment.		
	02. Cash and Cash equivalents represent cash and bank balances only.		

