

**WINSOME HOLDINGS & INVESTMENTS LIMITED**

CIN: L19129WB1976PLC030723

28/1, SHAKESPEARE SARANI

11 & 12 GANGA JAMUNA

KOLKATA- 700017

PHONE: 2287-2373/ 4603-4207

FAX: (91-33) 2287-1371

EMAIL: winsome@kredogroup.in

WEBSITE: www.winsomeholdings.co.in

**Date: 11.02.2021**

**To**  
**The Secretary**  
**The Calcutta Stock Exchange**  
7, Lyons Range  
Kolkata- 700001

Sir,

**Sub: Un-Audited Financial Results and Limited Review Report under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith the Un-Audited Financial Results (Standalone & Consolidated) of the Company for the quarter ended 31<sup>st</sup> December, 2020.

Further enclosing herewith the Limited Review Report on the Quarterly Financial Results of the Company for the quarter ended 31<sup>st</sup> December, 2020, from the statutory Auditors of the Company.

Please acknowledge the receipt.

Thanking You,

Your's truly,

**For Winsome Holdings & Investments Limited**

*Gkabra*  
**Gopal Kumar Kabra**  
**Director**  
**Din: 01328101**



**WINSOME HOLDINGS & INVESTMENTS LIMITED**  
**CIN: L19129WB1976PLC030723**  
**Registered Office: 28/1, SHAKESPEARE SARANI, KOLKATA- 700017**  
**Tel: 033-22872373 Email: winsome@kredogroup.in**

| STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER/NINE MONTHS ENDED DECEMBER 31, 2020 |  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
|--|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|
| SL No.   | Particulars  | STANDALONE                |                           |                           |                           |                           |                         | CONSOLIDATED              |                           |                           |                           |                           |                         |
|  |  | Quarter Ended             |                           |                           | Nine Months Ended         |                           |                         | Quarter Ended             |                           |                           | Nine Months Ended         |                           |                         |
|  |  | 31.12.2020<br>(Unaudited) | 30.09.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.12.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.03.2020<br>(Audited) | 31.12.2020<br>(Unaudited) | 30.09.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.12.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.03.2020<br>(Audited) |
|  | <b>PART- I</b>   |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
|  | <b>Revenue from Operations</b>   |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
|  | Interest Income  | 2.77                      | 2.54                      | 2.96                      | 7.82                      | 9.48                      | 12.06                   | 3.01                      | 2.79                      | 2.96                      | 8.37                      | 11.85                     | 14.44                   |
|  | Dividend Income  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Rental Income  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Fees and commission Income   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Net gain on fair value changes   | -                         | -                         | -                         | -                         | 0.34                      | -                       | -                         | -                         | -                         | -                         | 0.34                      | -                       |
|  | Net gain on derecognition of financial instruments under amortised cost category | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Sale of products(including Excise Duty)  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Sale of services   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Others (Sale of Shares)  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | 1.54                      | 1.54                    |
|  | Others (Profit on sale of Investments)   | -                         | -                         | -                         | 0.02                      | -                         | 0.60                    | 1.68                      | 1.30                      | -                         | 3.10                      | 1.03                      | 4.26                    |
| <b>I</b>   | <b>Total Revenue from Operations</b>   | <b>2.77</b>               | <b>2.54</b>               | <b>2.96</b>               | <b>7.84</b>               | <b>9.81</b>               | <b>12.66</b>            | <b>4.69</b>               | <b>4.08</b>               | <b>2.96</b>               | <b>11.47</b>              | <b>14.75</b>              | <b>20.23</b>            |
|  | Other Income   |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
|  | Interest on Income Tax Refund  | -                         | -                         | 0.04                      | -                         | 0.04                      | 0.04                    | -                         | -                         | 0.04                      | -                         | 0.04                      | 0.05                    |
|  | Interest on Security Deposit   | -                         | -                         | -                         | -                         | -                         | 0.06                    | -                         | -                         | -                         | -                         | -                         | 0.06                    |
|  | Service Charges  | 0.90                      | 0.90                      | 0.90                      | 2.70                      | 2.70                      | 3.60                    | 1.26                      | 1.26                      | 1.26                      | 3.78                      | 3.78                      | 5.04                    |
|  | Rent   | 0.71                      | 0.71                      | 0.71                      | 2.12                      | 2.12                      | 2.82                    | 0.71                      | 0.71                      | 0.71                      | 2.12                      | 2.12                      | 2.82                    |
|  | Liabilities written back   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | 0.08                    |
| <b>II</b>  | <b>Total Other Income</b>  | <b>1.61</b>               | <b>1.61</b>               | <b>1.65</b>               | <b>4.82</b>               | <b>4.86</b>               | <b>6.52</b>             | <b>1.97</b>               | <b>1.96</b>               | <b>2.01</b>               | <b>5.90</b>               | <b>5.94</b>               | <b>8.04</b>             |
| <b>III</b>   | <b>Total Income (I + II)</b>   | <b>4.37</b>               | <b>4.14</b>               | <b>4.61</b>               | <b>12.65</b>              | <b>14.67</b>              | <b>19.18</b>            | <b>6.66</b>               | <b>6.04</b>               | <b>4.97</b>               | <b>17.37</b>              | <b>20.69</b>              | <b>28.27</b>            |
|  | <b>Expenses</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
|  | Finance Costs  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Fees and commission expense  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Net loss on fair value changes   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Net loss on derecognition of financial instruments under amortised cost category | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Impairment on financial instruments  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Loan Written off under OTS   | -                         | -                         | -                         | -                         | -                         | 13.19                   | -                         | -                         | -                         | -                         | -                         | 13.19                   |
|  | Cost of materials consumed   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
|  | Purchases of Stock-in-trade  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | 0.08                      | -                         | 0.08                      | -                         | -                       |
|  | Changes in Inventories of finished goods, stock-in-trade and work-in- progress   | -                         | -                         | -                         | -                         | -                         | -                       | (0.07)                    | (0.12)                    | -                         | (0.19)                    | 1.46                      | 1.77                    |
|  | Employee Benefits Expenses   | 2.99                      | 2.23                      | 4.43                      | 6.67                      | 9.80                      | 13.06                   | 3.59                      | 2.83                      | 4.77                      | 8.47                      | 10.90                     | 14.50                   |
|  | Depreciation, amortization and impairment  | 0.22                      | 0.17                      | 0.29                      | 0.56                      | 0.81                      | 1.09                    | 0.22                      | 0.17                      | 0.29                      | 0.56                      | 0.81                      | 1.09                    |
|  | Others expenses  | 1.13                      | 1.80                      | 2.58                      | 3.19                      | 7.44                      | 11.75                   | 1.83                      | 2.29                      | 3.47                      | 4.38                      | 9.36                      | 15.35                   |
| <b>IV</b>  | <b>Total Expenses</b>  | <b>4.33</b>               | <b>4.20</b>               | <b>7.29</b>               | <b>10.41</b>              | <b>18.05</b>              | <b>39.09</b>            | <b>5.57</b>               | <b>5.24</b>               | <b>8.53</b>               | <b>13.29</b>              | <b>22.52</b>              | <b>45.90</b>            |
| <b>V</b>   | <b>Profit/(Loss) Before Exceptional &amp; extra ordinary Items &amp; Tax</b>     | <b>0.04</b>               | <b>(0.06)</b>             | <b>(2.68)</b>             | <b>2.24</b>               | <b>(3.37)</b>             | <b>(19.91)</b>          | <b>1.10</b>               | <b>0.81</b>               | <b>(3.56)</b>             | <b>4.08</b>               | <b>(1.83)</b>             | <b>(17.63)</b>          |
| <b>VI</b>  | <b>Exceptional items</b>   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
| <b>VII</b>   | <b>Profit/(Loss) Before Tax (V-VI)</b>   | <b>0.04</b>               | <b>(0.06)</b>             | <b>(2.68)</b>             | <b>2.24</b>               | <b>(3.37)</b>             | <b>(19.91)</b>          | <b>1.10</b>               | <b>0.81</b>               | <b>(3.56)</b>             | <b>4.08</b>               | <b>(1.83)</b>             | <b>(17.63)</b>          |
| <b>VIII</b>  | <b>Less : Tax Expense</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |
|  | a) Current Tax   | -                         | 0.35                      | -                         | 0.35                      | -                         | 0.39                    | -                         | 0.35                      | -                         | 0.35                      | -                         | 1.07                    |
|  | b) Deferred Tax  | (0.53)                    | (1.95)                    | 0.14                      | (2.46)                    | (2.58)                    | (8.49)                  | (0.55)                    | (1.96)                    | 0.14                      | (2.49)                    | (2.58)                    | (8.57)                  |
| <b>IX</b>  | <b>Profit/(Loss) for the period from continuing operations</b>                   | <b>0.58</b>               | <b>1.55</b>               | <b>(2.82)</b>             | <b>4.36</b>               | <b>(0.79)</b>             | <b>(11.81)</b>          | <b>1.65</b>               | <b>2.41</b>               | <b>(3.70)</b>             | <b>6.22</b>               | <b>0.75</b>               | <b>(10.13)</b>          |
| <b>X</b>   | <b>Profit/(Loss) from discontinued operations</b>                                | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
| <b>XI</b>  | <b>Tax Expenses of discontinued operations</b>                                   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
| <b>XII</b>   | <b>Profit/(Loss) from discontinued operations (After Tax)</b>                    | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |
| <b>XIII</b>  | <b>Profit/(Loss) for the period</b>  | <b>0.58</b>               | <b>1.55</b>               | <b>(2.82)</b>             | <b>4.36</b>               | <b>(0.79)</b>             | <b>(11.81)</b>          | <b>1.65</b>               | <b>2.41</b>               | <b>(3.70)</b>             | <b>6.22</b>               | <b>0.75</b>               | <b>(10.13)</b>          |



| SL No. | Particulars  | STANDALONE                |                           |                           |                           |                           |                         | CONSOLIDATED              |                           |                           |                           |                           |                         |            |
|--------|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|-------------------------|------------|
|        |  | Quarter Ended             |                           |                           | Nine Months Ended         |                           |                         | Quarter Ended             |                           |                           | Nine Months Ended         |                           |                         | Year Ended |
|        |  | 31.12.2020<br>(Unaudited) | 30.09.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.12.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.03.2020<br>(Audited) | 31.12.2020<br>(Unaudited) | 30.09.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.12.2020<br>(Unaudited) | 31.12.2019<br>(Unaudited) | 31.03.2020<br>(Audited) |            |
| XIV    | <b>Other Comprehensive Income</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
| (A)    | (i) Items that will not be reclassified to profit or loss  | -                         | -                         | 0.22                      | -                         | 0.22                      | 0.09                    | 6.30                      | 2.61                      | 0.22                      | 8.91                      | 0.22                      | (12.25)                 |            |
|        | - Change in Fair Value of Equity & Other Financial Instruments   | -                         | -                         | (0.057)                   | -                         | (0.057)                   | (0.023)                 | (1.57)                    | (0.57)                    | (0.057)                   | (2.14)                    | (0.057)                   | 2.985                   |            |
|        | (ii) Income tax relating to items that will not be reclassified to profit or loss                                      | -                         | -                         | 0.16                      | -                         | 0.16                      | 0.07                    | 4.73                      | 2.05                      | 0.16                      | 6.77                      | 0.16                      | (9.26)                  |            |
|        | Subtotal (A)   | -                         | -                         | 0.16                      | -                         | 0.16                      | 0.07                    | 4.73                      | 2.05                      | 0.16                      | 6.77                      | 0.16                      | (9.26)                  |            |
| (B)    | (i) Items that will be reclassified to profit or loss  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |            |
|        | (ii) Income tax relating to items that will be reclassified to profit or loss  | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |            |
|        | Subtotal (B)   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |            |
|        | Other Comprehensive Income (A + B)   | -                         | -                         | 0.16                      | -                         | 0.16                      | 0.07                    | 4.73                      | 2.05                      | 0.16                      | 6.77                      | 0.16                      | (9.26)                  |            |
| XV     | <b>Total Comprehensive Income for the period (XIII+XIV)</b>  | <b>0.58</b>               | <b>1.55</b>               | <b>(2.66)</b>             | <b>4.36</b>               | <b>(0.63)</b>             | <b>(11.74)</b>          | <b>6.38</b>               | <b>4.46</b>               | <b>(3.54)</b>             | <b>13.00</b>              | <b>0.91</b>               | <b>(19.39)</b>          |            |
| XVI    | <b>Non Controlling Interest</b>  | -                         | -                         | -                         | -                         | -                         | -                       | 2.58                      | 1.23                      | (0.43)                    | 3.67                      | 0.52                      | (3.46)                  |            |
| XVII   | <b>Total Comprehensive Income for the period after non controlling interest (XV-XVI)</b>                               | <b>0.58</b>               | <b>1.55</b>               | <b>(2.66)</b>             | <b>4.36</b>               | <b>(0.63)</b>             | <b>(11.74)</b>          | <b>3.80</b>               | <b>3.22</b>               | <b>(3.11)</b>             | <b>9.33</b>               | <b>0.39</b>               | <b>(15.93)</b>          |            |
|        | Paid up Equity Share Capital (Face Value ₹10/- each)   | 110                       | 110                       | 110                       | 110                       | 110                       | 110                     | 110                       | 110                       | 110                       | 110                       | 110                       | 110                     |            |
|        | Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year                               | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |            |
| XVIII  | <b>Earning per equity share (Face Value ₹ 10/- each) (for continuing operations) (not annualised)</b>                  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
|        | a) Basic   | 0.05                      | 0.14                      | (0.24)                    | 0.40                      | (0.06)                    | (1.07)                  | 0.35                      | 0.29                      | (0.28)                    | 0.85                      | 0.04                      | (1.45)                  |            |
|        | b) Diluted   | 0.05                      | 0.14                      | (0.24)                    | 0.40                      | (0.06)                    | (1.07)                  | 0.35                      | 0.29                      | (0.28)                    | 0.85                      | 0.04                      | (1.45)                  |            |
| XIX    | <b>Earning per equity share (Face Value ₹ 10/- each) (for discontinuing operations)</b>                                |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
|        | a) Basic   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |            |
|        | b) Diluted   | -                         | -                         | -                         | -                         | -                         | -                       | -                         | -                         | -                         | -                         | -                         | -                       |            |
| XX     | <b>Earning per equity share (Face Value ₹ 10/- each) (for continuing and discontinuing operations)(not annualised)</b> |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
|        | a) Basic   | 0.05                      | 0.14                      | (0.24)                    | 0.40                      | (0.06)                    | (1.07)                  | 0.35                      | 0.29                      | (0.28)                    | 0.85                      | 0.04                      | (1.45)                  |            |
|        | b) Diluted   | 0.05                      | 0.14                      | (0.24)                    | 0.40                      | (0.06)                    | (1.07)                  | 0.35                      | 0.29                      | (0.28)                    | 0.85                      | 0.04                      | (1.45)                  |            |
|        | <b>PART- II</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
| A      | <b>PARTICULARS OF SHARE HOLDING</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
|        | <b>Public Share Holding</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
|        | No.of Share (Face Value ₹ 10/- each)   | 426050                    | 426050                    | 426050                    | 426050                    | 426050                    | 426050                  | 426050                    | 426050                    | 426050                    | 426050                    | 426050                    | 426050                  |            |
|        | Percentage of Share Holding  | 38.73%                    | 38.73%                    | 38.73%                    | 38.73%                    | 38.73%                    | 38.73%                  | 38.73%                    | 38.73%                    | 38.73%                    | 38.73%                    | 38.73%                    | 38.73%                  |            |
|        | <b>Promoters and promoter group Shareholdings</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
|        | <b>Pledges / Encumbered</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
|        | No.of Share ( Face Value ₹ 10/- each)  | Nil                       | Nil                       | Nil                       | Nil                       | Nil                       | Nil                     | Nil                       | Nil                       | Nil                       | Nil                       | Nil                       | Nil                     |            |
|        | Percentage of Shares (as a % of the total share holding of promoter and promoter group)                                | Nil                       | Nil                       | Nil                       | Nil                       | Nil                       | Nil                     | Nil                       | Nil                       | Nil                       | Nil                       | Nil                       | Nil                     |            |
|        | Percentage of Shares (as a % of the total share Capital of the Co.   | Nil                       | Nil                       | Nil                       | Nil                       | Nil                       | Nil                     | Nil                       | Nil                       | Nil                       | Nil                       | Nil                       | Nil                     |            |
|        | <b>Non Encumbered</b>  |                           |                           |                           |                           |                           |                         |                           |                           |                           |                           |                           |                         |            |
|        | No.of Share ( Face Value ₹ 10/- each)  | 673950                    | 673950                    | 673950                    | 673950                    | 673950                    | 673950                  | 673950                    | 673950                    | 673950                    | 673950                    | 673950                    | 673950                  |            |
|        | Percentage of Shares (as a % of the total share holding of promoter and promoter group)                                | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                 | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                   | 100.00%                 |            |
|        | % of Shares (as a % of the total share capital of the co.)   | 61.27%                    | 61.27%                    | 61.27%                    | 61.27%                    | 61.27%                    | 61.27%                  | 61.27%                    | 61.27%                    | 61.27%                    | 61.27%                    | 61.27%                    | 61.27%                  |            |



| Particulars                                   | Quarter ended<br>31.12.2020 |
|---|-----------------------------|
| <b>B INVESTORS COMPLAINTS</b>                 |                             |
| Pending at the beginning of the period        | Nil                         |
| Received during the period                    | Nil                         |
| Disposed of during the period                 | Nil                         |
| Remaining unresolved at the end of the period | Nil                         |

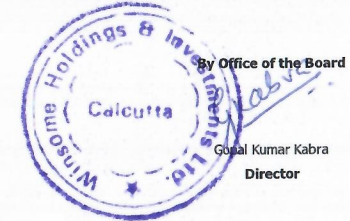
**NOTES :**

- The above financial results are published in accordance with regulation 33 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015, have been reviewed by the Audit committee, limited review by the Statutory Auditor and approved by the Board of Directors at their meetings held on 11/02/2021. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.
- The consolidated financial results includes financial results of the following subsidiaries and associates:
 

Subsidiaries:  
Kredo Commercial Limited  
Kredo Venture Limited  
Kredo Developers Limited  
Siddhipriya Vincom Private Limited

Associates:  
Mannabarie Tea Company Limited
- Company operates only in one segment i.e. Finance & Investment.
- The outbreak of Corona Virus Disease (COVID-19) pandemic is causing significant disturbance and slowdown of economic activity globally and in India. The company has evaluated impact of this pandemic on its business operations and based on its review and current indicators of future economic conditions, there is no significant impact on its financial results.
- Previous period's figures have been recast where ever necessary.

Place: Kolkata  
Date: 11th February, 2021



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

To,

**The Board of Directors**

**Winsome Holdings & Investments Limited**

We have reviewed the accompanying statement of unaudited standalone financial results of M/s Winsome Holdings & Investments Limited ('the Company') for the quarter/nine months ended December 31, 2020 ('the Statement'), except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. This Statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue report on these financial statements based on our review.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the act'), and as per the presentation requirements of SEBI Circular CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial results are free of material misstatements. 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 financial results prepared in accordance with applicable accounting standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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.



We draw attention to Note 4 of the accompanying Statement, which describes the uncertainties relating to the COVID-19 pandemic outbreak and management's evaluation of the impact on the financial results of the Company as at the reporting date. The impact of these uncertainties on the Company's operations is significantly dependent on future developments. Our opinion is not modified in respect of this matter.

Place: Kolkata  
Date: 11<sup>th</sup> February, 2021



**For B. Chhawchharia & Co.**  
Chartered Accountants  
Firm Registration No: 305123E

*Ashish Kumar*

**Ashish Kumar**  
Partner  
Membership No: 309519  
UDIN: 21309519AAAAAG8131

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

**The Board of Directors**

**Winsome Holdings & Investments Limited**

We have reviewed the accompanying statement of unaudited consolidated financial results of M/s Winsome Holdings & Investments Limited ('the Company') and its Subsidiaries and its associate (the Holding Company and its Subsidiaries and associate together referred to as "the Group") for the quarter/nine months ended December 31, 2020 ('the Statement'), except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us, being submitted by the Company pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended. This Statement is the responsibility of the Company's Management and approved by the Board of Directors. Our responsibility is to issue report on these financial statements based on our review.

The Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind AS 34'), prescribed under section 133 of the Companies Act, 2013 ('the act'), and as per the presentation requirements of SEBI Circular CIR/CFD/FAC/62/2016 dated 5<sup>th</sup> July, 2016, (hereinafter referred to as 'the SEBI Circular'), and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 financial results are free of material misstatements. 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.

The statement includes the results of the following:

Subsidiaries:

- i) Kredo Commercial Limited
- ii) Kredo Venture Limited
- iii) Kredo Developers Limited
- iv) Siddhipriya Vincom Private Limited

Associate:

Mannabarie Tea Company Limited



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 accounting standards (Ind AS) prescribed under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other recognized accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the 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.

We draw attention to Note 4 of the accompanying Statement, which describes the uncertainties relating to the COVID-19 pandemic outbreak and management's evaluation of the impact on the financial results of the Company as at the reporting date. The impact of these uncertainties on the Company's operations is significantly dependent on future developments. Our opinion is not modified in respect of this matter.

We did not review the interim financial results of the above associate company and a subsidiary company. These interim financial results have been reviewed by the management and our conclusion on the statement, in so far as it relates to the amount and disclosures in respect of the subsidiary and associate is based solely on the statement as provided to us by the management. Our conclusions on the statements is not modified in respect of the above matter.

Place: Kolkata  
Date: 11<sup>th</sup> February, 2021



**For B. Chhawchharia & Co.**  
Chartered Accountants  
Firm Registration No: 305123E

*Ashish Kumar*

**Ashish Kumar**  
Partner  
Membership No.: 309519  
UDIN: 21309519AAAAACH4070