WINSOME HOLDINGS & INVESTMENTS LIMITED

CIN: L19129WB1976PLC030723 28/1, SHAKESPEARE SARANI 11 & 12 GANGA JAMUNA KOLKATA- 700017

PHONE: 2287-2373/ 4603-4207 EMAIL: winsome@kredogroup.in WEBSITE: www.winsomeholdings.co.in

Date: 26.05.2023

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

Sir,

Sub: <u>Audited Standalone and Consolidated Financial Results</u>, <u>Audit Report and Declaration in respect of Audit Report under Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations</u>, <u>2015</u>.

Please find enclosed herewith the Annual Audited Financial Results (Standalone & Consolidated) of the Company for the quarter and year ended $31^{\rm st}$ March, 2023 alongwith the Cash Flow Statement for the year ended $31^{\rm st}$ March, 2023 and the Audited Reports by the Statutory Auditors of the Company.

Further enclosing herewith, a declaration in respect of Audit Report of the Company for the quarter and year ended 31^{st} March, 2023 under Regulation 33(3)(d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, as amended.

Please acknowledge the receipt.

Thanking You,

Your's truly,

For Winsome Holdings & Investments Limited

Krishan Kumar Dujari

Director

DHY: 01060908

Application Particulary			STANDALONE		STANDALONE					CONSOLIDATED		
Part	SL	P. Carlon St.		Quarter Ended		Year	Ended		Quarter Ended			nded
Second From Conceives State Stat	No.	Particulars	31.03.2023 (Audited)	31.03.2022 (Audited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)		31.03.2023 (Audited)	31.03.2022 (Audited)
Percentation of the proposition of the propositio		PART-I										
Second February Second February Subject		Revenue from Operations										
Second Commission Commissio		Interest Income	3.03	2.35	2.34	10.13	8.88	3.28	2.59	2.59	11.11	9.85
Fig. 2 Fig. 2 Fig. 3 F		Dividend Income Rental Income		' '				0.14	1	0.04	0.22	•
He gain of generacyalitra of famous instituted transition transiti		Fees and commission Income										1
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Since of production data of production of pr		Net gain on derecognition of financial instruments under amortised cost										
Size of several colores (Several Colores) Size of several c		category Sale of products(including Excise Duty)		•				•	,	r	1	•
Protect State of State of State State State of State St		Sale of services										•
Colument formation and property planet from the columents of memory and property planet from the columnia of memory and memory and property planet from the columnia of memory and memory and planet from the columnia of memory and		Others (Sale of Shares)		•	٠	•	•		' '			
1.0.0		Others (Profit on sale of Investments)						3.28	3.04	1.35	4.98	3.4
Part		Other Income	3.03	2.35	2.34	10.13	8.88	6.70	5.63	3.97	16.31	13.2
Particular of Security Supposed Particular of Security Security Supposed Particular of Security Security Security Supposed Particular of Security		Unterest on Income Tax Refund	200	30.0		0	C	0		9		
Profice to see for contents and contents are contents as a content seemele. With a content seemele. With a content seemele. The content seemele. With a content seemele. Wit		Interest on Security deposit		0.03		0.04	0.05	0.05	0.05	0.00	0.05	0.0
Profice to sale of Property, Plant Equipment 0.30 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.90 0.		Interest on Other Advances	0.00			0.01	5	0.01			0.02	0.0
Service Charges Receipts 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0 6.0		Profot on sale of Property, Plant Equipment			•			(1919)	,	,	1000	•
New House, which shock New House, which sh		Service Charges	0.30	0.90	06.0	3.00	3.60	0.66	1.25	1.26	4.44	5.0
Unablition switten back Unablition switten		Rent	0.67	0.67	89.0	2.70	2.73	0.67	0.67	0.68	2.70	2.7.
Machine the receipts 1.20 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05 1.05		Liabilities written back	0.19	-0.55	,	0.19	0.55	0.19	-0.55	00.00	0.19	0.5
Interference 1.28		Miscellaneous Receipts				0.01		(0.19)		0.18		
Expenses Figure 1965 Fig		Total Treems (T TT)	1.20	1.08	1.58	5.98	96'9	1.38	1.44	2.12	7.42	8.40
Figure 28.35 Figur	1	Total Income (1 + 11)	4.23	3.43	3.91	16.11	15.84	8.08	7.07	60'9	23.73	21.6
Fees and commission expense. Fees and commission expense. Fees and commission expense. Net loss on development of the devalue chances are to accompanied or the continuing operations. ————————————————————————————————————		Expenses Figure Osts		,								
Net less on fair value changes Net less on derecognition of financial instruments under amortised cost Net less of materials instruments constituted Net less of materials constituted of mancial instruments Net less of materials constituted of mancial instruments Net less of materials constituted Net less of materials Net less of materia		Fees and commission expense	•	,								
Particles Part		Net loss on fair value changes	ï			•			•			
Throatment on financial instruments		Net loss on derecognition of financial instruments under amortised cost										
Provision for Doubtful Loan (Virtlet off note OTS)		category	î	•	1		•				,	•
Provision for Doubtful Losn Prov		Impairment on financial instruments				i		•	•	1	•	•
Cost of materials consumed Cost of materials Co		Dravision for Doubtful loan								•		•
Purchases of Stock-in-trade 8.95 3.09 2.38 16.57 0.07 0.10 0.05 9.16 Changes in Inventories of finished goods, stock-in-trade and work-in-trade 8.95 3.09 2.38 16.57 10.05 9.93 3.69 3.55 20.14 Changes in Inventories of finished goods, stock-in-trade and work-in-trade and work-		Cost of materials consumed		' '								•
Changes in Inventories of finished goods, stock-in-trade and work-in-protesses 8.95 3.09 2.38 16.57 0.00 0.07 0.00 0.05 9.16 Profited benefits Expenses Employee Benefits Expenses 1.67 0.14 0.54 0.59 0.13 0.23 0.14 0.54 0.90 0.13 0.23 0.14 0.54 0.90 0.13 0.23 0.14 0.54 0.90 0.13 0.23 0.14 0.54 0.90 0.13 0.23 0.14 0.54 0.59 0.14 0.54 0.59 0.14 0.54 0.59 0.14 0.54 0.50 0.14 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54		Purchases of Stock-in-trade									, ,	
Profit Loss) Before Exceptional Restrict Expenses 8.95 3.09 2.38 16.57 10.05 9.93 3.04 0.05 9.16 Deprecation, amortization and impairment 0.13 0.23 0.14 0.54 0.59 0.13 0.23 0.14 0.54 0.90 0.13 0.23 0.14 0.54 0.90 0.13 0.23 0.14 0.54 0.90 0.13 0.23 0.14 0.54 0.90 0.13 0.23 0.14 0.54 0.90 0.13 0.14 0.54 0.59 0.14 0.53 0.14 0.54 0.54 0.72 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 0.54 <td></td> <td>Changes in Inventories of finished goods, stock-in-trade and work-in-</td> <td></td> <td></td> <td></td> <td></td> <td>ě</td> <td></td> <td></td> <td>•</td> <td></td> <td></td>		Changes in Inventories of finished goods, stock-in-trade and work-in-					ě			•		
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Otherse scoemes 13.14 6.19 1.015 9.83 5.44 4.07 2.64 13.02 Total Expenses 13.14 6.19 4.49 27.27 20.78 15.57 8.09 6.37 42.85 Profit/(Loss) Before Exceptional & extra ordinary Items & Tax (8.90) (2.76) (0.58) (1.15) (4.94) (7.34) (7.34) (7.34) (7.34) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35) (7.35		Depreciation, amortization and impairment	0.13	0.23	0.14	0.54	0.90	0.13	0.23	0.14	0.54	0.9
Total Expenses 13.14 6.19 4.49 27.27 20.78 15.57 8.09 6.37 42.85		Others expenses	4.05	2.87	1.97	10.15	9.83	5.44	4.07	2.64	13.02	12.09
Profit/(Loss) Before Exceptional & extra ordinary Items & Tax (8.90) (2.76) (0.58) (11.15) (4.94) (7.49) (1.01) (0.29) (1.01) (0.29) (1.012) (0.200 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00 102.00	T	Total Expenses	13.14	6.19	4.49	27.27	20.78	15.57	8.09	6.37	42.85	52.14
Exceptional items 102.00		Profit / (Loss) Before Exceptional & extra ordinary Items & Tax	(8.90)	(2.76)	(0.58)	(11.15)	(4.94)	(7.49)	(101)	(92 0)	(19 12)	(30.46
Profit/(Loss) Before Tax (V-VI) 93.10 (2.76) (0.58) 90.85 (4.94) 94.51 (1.01) (0.29) 82.88 Less Tax Expenses (1.34) (6.32) (2.34) (6.32) (2.34) (6.32) (2.41) (6.33) (2.36) (2.34) (2.36) Profit/(Loss) from discontinued operations (1.34) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (1.35) (Exceptional items	102.00			102.00		102.00	-	-	102.00	-
Less: Tax Expense Less		Profit/(Loss) Before Tax (V-VI)	93.10	(2.76)	(0.58)	90.85	(4.94)	94.51	(1.01)	(0.29)	82.88	(30.49)
a) Current Tax (7.34) (6.32) (0.02) (7.41) (6.33) (7.35) (0.30 (9.79) Profit/Loss) from discontinued operations Profit/Loss) from discontinued operations Profit/Loss) from discontinued operations By the continued operations (7.34) (6.32) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25) (0.25	н	Less: Tax Expense										
Profit Loss) from discontinued operations Profit Loss) Profit Loss) Profit Loss) Profit Loss) Profit Loss) Profit Profi		a) Current Tax b) Deferred Tax	(7.24)	,(5,2)	(000)		(66.3)	0.30	1.55	,	0.30	1.55
Profit/(Loss) from discontinuing operations Tax Expenses of discontinued operations Profit/(Loss) from discontinued operations (After Tax).	1	Profit/(Loss) for the period from continuing operations	100.44	3.56	(0.56)	98.26	1.39	101.57	3.85	(0.03)	92 36	(18.2)
Tax Expenses of discontinued operations Profit(Loss) from discontinued operations (After Tax).	П	Profit/(Loss) from discontinuing operations										
Proint (Loss) from discontinued operations (After, Lax).	T	Tax Expenses of discontinued operations		1								
	T	Profit/(Loss) from discontinued operations (After Tax)										

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Other Competition before the colored to prefix or black and the rectangled to prefix or black and the rect	No.		31.03.2023 (Audited)	31.03.2022 (Audited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	31.03.2022 (Audited)	31.03.2023 (Audited)	31.03.2022 (Audited)	31.12.2022 (Unaudited)	31.03.2023 (Audited)	31.03.2022 (Audited)
Objectionse but retained to profit or tess. Control of the con	XIV (A)	struments		(0.23)		(125.28)		(4.67)	(2.56)	5.47	(197.32)	(345.17)
Direct Comprehensive Inform that will be reclassified to profit or loss Direct Comprehensive Inform that will be reclassified to profit or loss Direct Comprehensive Inform that will be reclassified to profit or loss Direct Comprehensive Inform for the period (MILH-XMV) 94.87 3.39 (0.55) (0.55) (0.55) (0.55) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54	(B)	(A) Subtotal (A) Subtotal (A) Subtotal (A)		(0.18)		(99.22)	(257.39)	(3.45)	(0.61)	4.05	1	(272.31)
Total Comprehensive Income for the period (NIII+NIV) 54.97 3.39 (6.59) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.25) (6.		(7) Accords that well-thing by thomse that will be analyzed by another that well as a second to a second to the second to a se						•			'	•
Charlet Comprehensive Income for the period (XIII+XIV) 64.57 (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45) (0.45)		VIII De reclassified to profit o								. .		
Total Comprehensive Income for the period (MIII+NIV) 94.87 3.39 (0.56) (0.57) (256.00) 99.13 (0.54) (256.00) (0.54) (0.54) (256.00) (0.54) (0.54) (0.54) (0.55) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54) (0.54)		П		(0.18)		(99.22)	(257.39)	(3.45)	(0.61)	4.05	(152.16)	(272,31)
Non Centroling Interest CAPACING Continuing Continuing Continuing Interest CAPACING Continuing Co	>	Total Comprehensive Income for the period (XIII+XIV)	94.87	3.39	(0.56)	(0.97)	(256.00)	98.12	3.24	3.80	(59.79)	(291.09
Total Comprehensive Income for the paried after and after an accontaining breaching free base Canada free Value 7 10° each of Previous and State Controlled Records and State Controlled Rec	Į.	Non Controlling Interest	ŀ					(4.39)	(0.04)		(32.29)	(15.85)
Part type control Reserves as per Ealance Sheet of Previous 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 110 11	IV	Total Comprehensive Income for the period after	94 87	330	(920)	(20.0)	(00 330)	74 007	c c	7	100	
Preserves creduling Neter Capital (Face Value F10'- each) (for continuing per equity share (Eace Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (Face Value F10'- each) (for continuing per equity share (for c		, a a c a a c a a c a a c a a c a a c a a c a a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c a c				(26.6)	(20:00)	10731	3.20	11.03	(27.30)	(273.24)
It carries per cauthy share (Face Value 7 10/- each) (for continuing) Part II Earning per cauthy share (Face Value 7 10/- each) (for continuing) Part II Earning per cauthy share (Face Value 7 10/- each) (for continuing) Part II Earning per cauthy share (Face Value 7 10/- each) (for continuing) Part II Part		Paid up Equity Share Capital (Face Value ₹10/- each)	110	110			110	110		110	110	110
Earning per equity share (Face Value 7 10/- each) (for continuing of percentage of Stare felderg of Date Care (acc) (for continuing of percentage of Stare (Face Value 7 10/- each) (for discontinuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing of percentage of Stare (Face Value 7 10/- each) (for continuing for percentage of Stare (Face Value 7 10/- each) (for continuing for percentage of Stare (Face Value 7 10/- each) (for continuing for percentage of Stare (Face Value 7 10/- each) (for continuing for for face Value 7 10/- each) (for face Val		ing Kevaluation Keserves as per Balance Sheet of Previ			٠		1				•	•
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Shared bottless Shared bot	NII	Earning per equity share (Face Value ₹ 10/- each) (for continui operations) (not annualised)										
Earning per equity share (Face Value ₹ 10)- each) (for discontinuing operations) 9.13 0.32 (0.05) 8.93 0.13 9.23 (0.02) 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02 0.02		a) Basic	9.13	0.32	(0.05)	8.93	0.13	9.23	0.35	(0.02)		(1.71)
Descriptions Desc	2	b) Diluted		0.32	(0.05)	8.93	0.13	9.23	0.35	(0.02)		(1.71)
Diluted	Y.	carring per equity snare (race Value < 10/- each) (for discontinuing operations)										
Earning pare quity share (Face Value ₹ 10/- each) (for continuing and discontinuing operations)(not annualised) 9.13 0.32 (0.05) 8.93 0.13 9.23 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035 (0.02) 0.035		a) Basic							-			-
and discontinuing operations/(not amunalised) a) Basic b) bluted b	,											
9.13 0.32 (0.05) 8.93 0.13 9.23 0.35 (0.02) 9.13 0.32 (0.05) 8.93 0.13 9.23 0.35 (0.02) 9.13 0.32 (0.05) 8.93 0.13 9.23 (0.02) 9.13 0.32 (0.02) 9.13 0.32 (0.05) 8.93 0.13 9.23 (0.02) 9.13 0.35 (0.02) 9.13 0.35 (0.02) 9.13 0.35 (0.02) 9.13 0.35 (0.02) 9.13 0.35 (0.02) 9.13 0.35 (0.02) 9.13 0.35 (0.02) 9.13 0.35 (0.02) 9.13 0.35 (0.02) 9.13 0.35 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.23 (0.02) 9.24 (0.02) 9.25 (0.02) 9.25 (0.02) 9.25 (0.02) 9.26 (0.02) 9.26 (0.02) 9.27 (0.02) 9.28 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9.29 (0.02) 9	κ	n) (ror continui										
9.13 0.32 (0.05) 8.93 0.13 9.23 0.35 (0.02) 426050 426050 426050 426050 426050 426050 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73% 38.73		a) Basic	9.13	0.32	(0.05)	8.93	0.13	9.23	0.35	(0.02)		(1.71)
A26050 A		b) Diluted	9.13	0.32	(0.05)	8.93	0.13	9.23	0.35	(0.02)	8.40	(1.71)
426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 426050 4		PART- II										
A26050 A		PARTICULARS OF SHARE HOLDING										
A26050 A		Public Share Holding										
Ni		No.of Share (Face Value ₹ 10/- each)	426050	426050	426050	426050	426050	426050	426050	426050		426050
Nii		Percentage of Share Holding	38./3%	38./3%	38./3%	38.73%	38.73%	38.73%	38.73%	38.73%		38.73%
\$ 10/- each) Nil Nil <t< td=""><td></td><td>Promoters and promoter group Shareholdings</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		Promoters and promoter group Shareholdings										
res (as a % of the total share Nii Nii Nii Nii Nii Nii Nii Nii Nii Ni		No.of Share (Face Value ₹ 10/- each)	ž	Ē	ž	ž	ž	ī	ī	ī	ī	i Z
res (as a % of the total share Nil N		Percentage of Shares (as a % of the total share	Ē	īž	Ē	Ē	Ē	Ē	Z	Ē	Ē	Ē
res (as a % of the total share Nii N		holding of promoter and promoter group										
First (as a % of the total share and promoter group) First (as a % of the total share and promoter group) First (as a % of the total share and promoter group) First (as a % of the total share and promoter group)		Percentage of Shares (as a % of the total share	Ē	Ë	Ë	Ē	Ē	ΙΪΖ	Nil	III	Ē	Nii
res (as a % of the total share and promoter group) 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%		Capital of the Co.										
6/3950 6/3950 6/3950 6/3950 6/3950 6/3950 6/3950 6/3950 6/3950 6/3950 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%		Non Encumbered										
100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00% 100.00%		No.of Share (Face Value ₹ 10/- each)	673950	673950	673950	673950	673950	673950	673950	673950	673950	673950
0/10/10/10/10/10/10/10/10/10/10/10/10/10		Percentage of Shares (as a % of the total share	100 00%	100 00%		100 000%	100 00%	100 000%	100 000	100 000	\perp	100 000
		% of Charge (ac a % of the total charge canital of the co.)	61 270%	61 270/2		61 270/2	61 270%	64 370/2	64 270/2	64 270/0	\perp	64 270%



Part	articulars	Quater ended 31.03.2023
В	INVESTORS COMPLAINTS	
	Pending at the beginning of the period	Ē
	Received during the period	ĪŽ
	Disposed of during the period	ĪŽ
	Remaining unresolved at the end of the period	Z

1 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, Audited by the Statutory Auditor and approved by the Board of Directors at their meetings held on 26/05/2023. The financial results are in accordance with the Indian Accounting Statudards (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.

2 The consolidated financial results includes financial results of the following subsidiaries and associates:

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

Associate:

Mannabarie Tea Company Limited (Unaudited)

- 3 Company operates only in one segment i.e. Finance & Investment.
- 4 The figures of the last quarter ended 31.03.23 are the balancing figures between the audited figures in results of full financial year 2022-23 and published figures for nine months ended on 31.12.22.
 - 5 Previous period's figures have been recast where ever necessary.



Date: 26th May, 2023





WINSOME HOLDINGS & INVESTMENTS LIMITED

CIN: L19129WB1976PLC030723

	STATEMENT OF ASSETS A				
			dalone	Consoli	dated
SL No.	Particulars	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)	As at 31.03.2023 (Audited)	As at 31.03.2022 (Audited)
	ASSETS				
(1)	Financial Assets				
(1) (a)	Cash and Bank Balances	2.19	6.77		14/14/14
(b)	Bank Balance other than (a) above	2.19	6.77	10.59	11.7
(c)	Derivative Financial Instruments	-	-	-	-
(d)	Receivables	-	-	-	-
(u)	(I) Trade Receivables				
	(II) Other Receivables	6.08	-	-	-
(e)	Loans	199.12	0.99	8.62	3.6
(f)	Investments		101.57	301.61	204.7
(g)	Inventories- Equity Instruments	1,102.43	1,228.36	1,279.66	1,479.8
h)	Other Financial Assets	22.21	22.44	18.42	27.5
,	outer interior rescus	1,332.03	23.41 1361.10	22.21	23.4
		1,332.03	1301.10	1,641.11	1,750.93
(2)	Non-Financial Assets				
a)	Inventories	-	_		-
b)	Current Tax Assets (Net)	1.07	0.96	1.03	1.0
c)	Deferred Tax Assets (Net)	-	-	1.05	1.0
d)	Investment Property	-	-	_	_
e)	Biological assets other than bearer plants	-	-	-	_
f)	Property, Plant and Equipment	1.21	1.66	1.21	1.66
g)	Leased Asset	2.15	2.24	2.15	2.24
h)	Capital Work-in-progress	-	-	-	-
i)	Intangible assets under construction	12	-	14	_
j)	Goodwill	-	=	_	-
k)	Other Intangible Assets	-	-	-	-
I)	Other Non-Financial Assets	0.55	0.28	0.55	0.28
		4.99	5.14	4.95	5.19
	Total Access	1 227 62	1040		
	Total Assets	1,337.02	1,366.24	1,646.05	1,756.12



		Stand	lalone	Consolidated		
SL No	. Particulars	As at 31.03.2023 (Audited)	As at 31.03.2022	As at 31.03.2023	As at 31.03.2022	
		(Audited)	(Audited)	(Audited)	(Audited)	
	LIABILITIES AND EQUITY					
	LIABILITIES					
(1)	Financial Liabilities					
(a)	Derivative Financial Instruments	-	-	-	_	
(b)	Payables					
	(I) Trade Payable					
	(i) total outstanding dues of micro					
	enterprises and small enterprises	-	-	-	-	
	(ii) total outstanding dues of creditors other					
	than micro enterprises and small					
	enterprises	-	-	37.00	37.00	
	(II) Other Payables				37.00	
	(i) total outstanding dues of micro enterprises					
	and					
	small enterprises	-	-	-	-	
	(ii) total outstanding dues of creditors other					
	than micro					
c)	enterprises and small enterprises Debt Securities	-	-	-	-	
d)	Borrowings (Other than Debt Securities)	=	-	-	-	
e)	Deposits	-	-	-	-	
f)	Subordinated Liabilites	0.26	0.26	0.26	0.26	
•		-	-		-	
g)	Other Financial Liabilities	3.96	4.12	5.07	5.13	
		4.22	4.38	42.33	42.39	
(2)	Non-Financial Liabilities					
a)	Current Tax Liabilities (Net)	_	-			
o)	Provisions	15.37	9.69	15.27	-	
:)	Deferred Tax Liabilities (Net)	105.52	138.99	15.37 54.26	9.69	
1)	Other Non-Financial Liabilities	0.21	0.13	0.21	109.85	
		121.10	148.81	69.84	0.13 119.66	
				05.01	115.00	
3)	EQUITY					
	Equity Share Capital	110.00	110.00	110.00	110.00	
	Other Equity	1101.69	1103.05	1,260.14	1,288.04	
)	Equity attributable to owners of parent	1211.69	1213.05	1,370.14	1,398.04	
)	Non Controlling Interests	-		163.75	196.04	
		1211.69	1213.05	1,533.89	1,594.07	
	Total Liabilities and Equity	1,337.02	1,366.24	1,646.05	1 756 12	
	:	-/007.02	1,300.24	1,040.05	1,756.12	

Place: Kolkata Date: 26th May, 2023

By Office of the Board

K. K. Dujari Director

WINSOME HOLDINGS & INVESTMENTS LIMITED CIN: L19129WB1976PLC030723

CASH FLOW FOR THE YEAR ENDED ON 31.03.2023

₹ In lacs

Particulars	Stand	alone	Consoli	dated
	2022-2023 (Audited)	2021-2022 (Audited)	2022-2023 (Audited)	2021-2022 (Audited)
A. Cash Flow from Operating Activity			-	(**************************************
Net Profit/(Loss) before Tax and Extraordinary items Adjusted for :	90.85	(4.94)	82.88	(30.49)
Depreciation & Amortization	0.54	0.90	0.54	
Interest Income	(10.10)	(8.86)	0.54	0.90
Interest on Redeemable Preference Share	(0.05)	, ,	(11.11)	(9.78)
Provision for Gratuity	5.29	(0.05)	(0.05)	(0.05)
Profit from sale of Property, Plant & Equipment	5.29	(0.50)	5.29	(0.50)
Liabilities Written Back	(0.40)	-	-	-
Profit from sale of Investments	(0.19)	(0.55)	(0.19)	(0.55)
Operating Profit before Working Capital Changes	-	-	(4.98)	(3.40)
Adjusted for :	86.33	(14.00)	72.38	(43.86)
Trade and Other Receivables	(4.16)	4.00	0.20	4.76
Changes in Inventories	- '	-	9.16	26.51
Trade and Other Payables	0.11	0.68	(5.02)	
Cash Generated from Operations	82.29	(9.32)	76.71	(1.48)
Direct Taxes paid (net of refund)	(0.12)	(0.14)	No. 100 to 100 t	(14.07)
Cash Flow before extraordinary items	82.17		(0.33)	1.28
Extraordinary items	02.17	(9.46)	76.38	(12.79)
Cash Generated fom Operating Activities				
Net Cash from Operation	82.17	(0.15)		-
S. Santa Anton Color and M. Color Co	82.17	(9.46)	76.38	(12.79)
B. Cash Flow From Investing Activities			_	
Purchase of Investment				
Sale of Investment	-	-	(2.20)	(22.22)
Sale of Property, Plant & Equipment	0.70	- []	13.07	53.22
Net Cash used in Investing Activity		-	-	-
Activity	0.70	-	10.87	31.00
C. Cash Flow from Financial Activities				
Loans (net of repayments)	(
Interest Income	(97.55)	4.31	(99.55)	(20.69)
Net Cash used in Financing Activities	10.10	8.86	11.11	9.78
The same as a second section of the second section of the second second second second section of the second	(87.45)	13.18	(88.44)	(10.91)
Net increase in Cash and cash Equivalent (A+B+C)	(1.50)			
Cash and Cash Equivalents at the beginning of the period	(4.58)	3.72	(1.19)	7.30
Closing Balance of cash and cash equivalents	6.77	3.05	11.77	4.48
	2.19	6.77	10.59	11.77

Place: Kolkata Date: 26th May, 2023



By Office of the Board

Independent Auditor's Report on the Quarterly and Year to Date Audited Standalone 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 HOLDINGS & INVESTMENTS LIMITED

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of M/s WINSOME HOLDINGS & INVESTMENTS LIMITED (the "Company") for the quarter ended March 31, 2023 and for the year ended on March 31, 2023 ("Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirements of the Listing Regulations in this regard;
- ii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net loss and other comprehensive income and other financial information of the company for the quarter ended on March 31, 2023 and of the net loss and other comprehensive income and other financial information of the company for the year ended on March 31, 2023.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the standalone financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Standalone Financial Results

The statement has been prepared on the basis of the standalone annual financial statements. The Board of Directors of the Company are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/loss and other comprehensive income of the company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and



other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the standalone financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

- i) The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year to date figures up to third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.
- ii) Provision for Gratuity is recognized on accrual basis at every year end but the requisite present valuation, using actuarial valuation techniques, of such amounts payable is not being done.

Place: Kolkata

Date: 26th May, 2023

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

Ashish Kumar

Partner

Membership No. 309519

UDIN:23309519BGSEXK5578

Independent Auditor's Report on the Quarterly and Year to Date Consolidated 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 HOLDINGS & INVESTMENTS LIMITED

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date consolidated financial results of M/s WINSOME HOLDINGS & INVESTMENTS LIMITED ("the Holding Company") and its subsidiaries and associate (the Holding Company its subsidiaries and its associate together referred to as "the Group") for the quarter ended March 31, 2023 and for the year ended on March 31, 2023, attached herewith, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the separate financial statements/financial results/financial information of subsidiaries and associate company, the Statement:

i. The Statement includes the results of following entities: Subsidiaries:

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

Associate:

Mannabarie Tea Company Limited (Unaudited)

- ii. is presented in accordance with the requirements of the Listing Regulations in this regard;
- iii. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net loss and other comprehensive income and other financial information of the group for the quarter ended on March 31, 2023 and of the net loss and other comprehensive income and other financial information of the group for the year ended on March 31, 2023.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Consolidated Financial Statements" section of our report. We are independent of the Group, its subsidiary and jointly controlled entities in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ('ICAI') together with the ethical requirements that are relevant to our audit of the Consolidated financial statements under the provisions of the Act and the Rules there under, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibilities for the Consolidated Financial Results

The statement has been prepared on the basis of the consolidated annual financial statements. The Board of Directors of the Holding company are responsible for the preparation and presentation of the Statement that give a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Group including its subsidiaries and jointly controlled entities in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of directors of the companies included in the group and of its Jointly controlled entities are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and its subsidiaries and Jointly controlled entities and for preventing and detecting frauds and other irregularities; selection and application of appropriate implementation and maintenance of accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the statements that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Directors of the Holding Company, as aforesaid.

In preparing the statement, the respective Board of Directors of the companies included in the group and its Jointly controlled entities are responsible for assessing the ability of the group and its Jointly controlled entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective company or to cease operations, or has no realistic alternative but to do so.

The Respective Board of Directors of the companies included in the group and its jointly controlled entities are also responsible for overseeing the company's financial reporting process of the group and its jointly controlled entities.



Auditor's Responsibilities for the Audit of Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the Consolidated financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has internal financial controls with reference to Financial Statements in place and the operating effectiveness of such controls
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the group and its Jointly control entities to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group and its Jointly controlled entities to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results/financial information of the entities within the group and its Jointly controlled entities of which we are the independent auditors to express an opinion on the statement, we are responsible for



the direction, supervision and performance of the audit of the financial information of such entities included in the statement of which we are the independent auditors. For the other entities included in the statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance of Holding Company and such other entities included in the statement of which we are independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the SEBI Circular No. CIR/CFD/CMD/44/2019 dated 29th March, 2019 issued by the SEBI under regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended, to the extent applicable.

Other Matters

- 1. The Statement includes the results for the quarter ended March 31, 2023 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2023 and the published unaudited year to date figures up to third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.
- 2. Provision for Gratuity is recognized on accrual basis by the company at every year end but the requisite present valuation, using actuarial valuation techniques, of such amounts payable is not being done.

Place: Kolkata

Date: 26th May, 2023

KOLLATA

OR ACCOUNTS

For B. Chhawchharia & Co. Chartered Accountants

Firm Registration No. 305123E

Ashish Kumar

Partner

Membership No. 309519

UDIN:23309519BGSEXL1007

WINSOME HOLDINGS & INVESTMENTS LIMITED

CIN: L19129WB1976PLC030723 28/1, SHAKESPEARE SARANI 11 & 12 GANGA JAMUNA KOLKATA- 700017

PHONE: 2287-2373/ 4603-4207 EMAIL: winsome@kredogroup.in WEBSITE: www.winsomeholdings.co.in

Date: 26.05.2023

The Secretary
The Calcutta Stock Exchange Ltd.
7, Lyons Range
Kolkata- 700 001

Sir,

Sub: Declaration pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.

In compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) amendment Regulations 2016, we hereby declare that the Statutory Auditors of the Company, M/s. B. Chhawchharia & Co., Chartered Accountants have issued the Audit Report with an unmodified opinion on both the Standalone & Consolidated Financial Results of the Company for the quarter and financial year ended 31st March, 2023.

Thanking You, Yours truly

For Winsome Holdings & Investments Limited

Krishan Kumar Dujari Director

DIN: 01060908