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: 29.05.2024

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

Sir,

Sub: <u>Outcome of Board Meeting held on 29th May 2024 in terms of Regulation 30 of SEBI</u> (<u>Listing Obligations and Disclosure Requirements</u>) <u>Regulations 2015 as amended.</u>

This is to inform you that the Board of Directors in its meeting held today, 29th May 2024 has interalia, approved the following:

1. Audited Financial Results (Standalone and consolidated) for the quarter and financial year ended 31st March 2024, which is enclosed herewith along with the Audit Report of the Statutory Auditors, in compliance with regulation 33 of the SEBI ((Listing Obligations & Disclosure Requirements) Regulations, 2015 and a declaration in respect of Audit Report with unmodified opinion for the quarter and year ended 31st March 2024, under regulation 33(3)(d) of the SEBI ((Listing Obligations & Disclosure Requirements) Regulations, 2015.

Further also enclosing herewith an undertaking of non-applicability of Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 for the quarter ended 31<sup>st</sup> March 2024.

The Meeting commenced at 1.30 p.m. and concluded at 3.30 p.m.

This is for your information and records.

Thanking You, Yours faithfully,

For Winsome Holdings & Investments Limited

Punam Kumari Sharma Company Secretary

**Encl: As Above** 

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

|  | 9.48           | (2.86)       | 101.57   | 13.84                                   | 98.26                   | 1.63                    | (1.26)                    | T00.44                  | 1.//                    |  | L  |
|--|----------------|--------------|--|---|-------------------------|-------------------------|---------------------------|-------------------------|-------------------------|--|--|
|  |                | -            | -  |   |                         | ,                       |                           |                         |                         | berations (Arter   | YIII                                     |
| Auditect)   Audi   | 1              |              |  |   | r                       | -                       |                           |                         | ,                       | Tax Expenses of discontinued operations  |  |
|  |                |              |  | 1,                                      | -                       |                         |                           | ,                       |                         | Profit/(Loss) from discontinuing operations                                    |  |
|  | 9.48           | (2.86)       | 101.57   | 13.84                                   | 98.26                   | 1.63                    | (1.26)                    | 100.44                  | 1.72                    | Profit/(Loss) for the period from continuing operations                        | IX                                       |
|  | 0.89           | 0.28<br>1.23 | 0.30   | 0.61                                    | (7.41)                  | 0.003                   | 0.03                      | (7.34)                  | 0.003                   | b) Deferred Tax  |  |
|  |                |              |  |   |                         |                         |                           |                         |                         | Less : Tax Expense   | VIII                                     |
| 3.103.2024   3.103.2023   3.103.2024   3.103.2024   3.103.2024   3.103.2023   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.1   | 10.55          | (1.35)       | 94.51  | 14.55                                   | 90.85                   | 1.96                    | (1.23)                    | 93.10                   | 1.98                    | Profit/(Loss) Before Tax (V-VI)  | L  |
| 3.103.2024   3.103.2023   3.103.2024   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.103.2023   3.103.2024   3.1   | 0.10           | (1.55)       | 102.00   | 0.10                                    | 102.00                  | 0.10                    | - (====)                  | 102.00                  | 0.10                    | Exceptional items  |  |
|  | 10 45          | (1 35)       | (7 49)   | 14.45                                   | (11.15)                 | 1.86                    | (1.23)                    | (8.90)                  | 1.88                    | Profit/(Loss) Before Exceptional & extra ordinary Items & Tax                  | <  |
|  | 35.09          | 13.39        | 15.57  | 2.28                                    | 27.27                   | 23.03                   | 7.45                      | 13.14                   | 4.42                    | Total Expenses   | 1  |
|  | 17.37          | 4.37         | 5.44   | 6.58                                    | 10.15                   | 11.85                   | 3.61                      | 4.05                    | 3.57                    | Utners expenses  |  |
| Sample   S   | 0.40           | 0.10         | 0.13   | 0.11                                    | 0.54                    | 0.40                    | 0.10                      | 0.13                    | 0.11                    | Depreciation, amortization and impairment                                      |  |
| Section   Sect   | 16.25          | 5.30         | 9.93   | 2.77                                    | 16.57                   | 10.79                   | 3.74                      | 8.95                    | 0.75                    | Employee Benefits Expenses   |  |
| 11.03.024   31.03.2024   31.0   | 1 07           | 3 62         | 0.07   | -7.18                                   |                         | I                       | i.                        | )                       | 1                       | שיים שיים שיים שיים שיים שיים שיים שיים  |  |
| Section   1,103,1004,   1,103,1003,   1,10   |                | 1            | 1  | ,                                       |                         | ,                       | 1                         | ,                       |                         | Changes in Inventories of finished goods, stock-in-trade and work-in- progress |  |
| STATE   STAT   | į              |              | ,  | 1                                       |                         | ,                       | 1                         |                         |                         | Purchases of Stock-in-trade  |  |
| STATE   STAT   | ,              | 1            | ,  | t                                       | ,                       |                         | ı                         | ,                       | ,                       | Cost of materials consumed   |  |
| Audited)    | ı              | 1            | 1  | 1                                       | , '                     | ı                       | 1                         | 1                       | - 4                     | Loan Written off under (VIS  |  |
| Audited   Audi   | ı              | 1            | 1  | ı                                       | ٠,                      |                         | 1                         | ,                       |                         | Impairment on financial instruments  |  |
|  | 1              | 1            | 1  | -                                       | ,                       | I                       | 1                         | 1                       |                         | category   |  |
|  | 1              |              | ,  | 1                                       | ,                       | )                       |                           |                         |                         | Net loss on derecognition of financial instruments under amortised cost        | ·  |
| 31.03.2024   31.03.2023   31.03.2024   31.   | 1              |              | ı  | ,                                       | 1                       |                         |                           |                         |                         | Net loss on fair value changes   | rdunan                                   |
|  |                | ,            | 1  | ı                                       | 1                       | ,                       |                           |                         |                         | Fees and commission expense  | -  |
| Audited   Audi   | Parket Control |              | **************************************                           |   | West, and a             |                         |                           |                         |                         | Finance Costs  | -  |
| ations         4,03,2024         31,03,2023         31,03,2023         31,03,2023         31,03,2023         31,03,2023         31,03,2023         31,03,2023         31,03,2024         41,0203 <t< td=""><td>45.55</td><td>12.04</td><td>8.08</td><td>16.73</td><td>16.11</td><td>24.89</td><td>6.23</td><td>4.23</td><td>6.30</td><td>Total Income (1 + 11)</td><td>1111</td></t<>  | 45.55          | 12.04        | 8.08   | 16.73                                   | 16.11                   | 24.89                   | 6.23                      | 4.23                    | 6.30                    | Total Income (1 + 11)  | 1111                                     |
| Audited   Audi   | 7.61           | 1.54         | 1.38   | 2.62                                    | 5.98                    | 6.09                    | 1.57                      | 1.20                    | 1.60                    | Total Other Income   |  |
| Mudited   Mudi   | 1              | 1            | -0.19  | 1                                       | 0.01                    | 0.01                    |                           |                         | 0.01                    | Miscellaneous Receipts   | L  |
| Mudited   Mudi   | 0.40           | 0.11         | 0.19   | -0.30                                   | 0.19                    | 0.34                    | 0.14                      | 0.19                    | 0.13                    | Liabilities written back   | na n |
|  | 2 70           | 0.7.0        | 0.67   | 0.68                                    | 2.70                    | 2.70                    | 0.68                      | 0.67                    | 0.67                    | Rent   | es tagentes                              |
| Madited   Madi   | 4 44           | 0.75         | 0 66   | 2.19                                    | 3.00                    | 3.00                    | 0.75                      | 0.30                    | 0.75                    | Service Charges  |  |
| 31.03.2024   31.03.2023   31.12.2023   31.03.2024   31.03.2024   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.03.2024   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.   | ' '            |              | -0.01  |   |                         | 1                       |                           |                         | i.                      | Profit on sale of Property, Plant Equipment                                    |  |
| 31.03.2024 31.03.2023 31.03.2023 31.03.2023 31.03.2023 31.03.2024 (Audited)  | 0.004          |              | -0.01  | 0.004                                   | 0.02                    |                         |                           | 0.00                    |                         | Interest on Other Advances   | -  |
| 31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2024   31.03.2024   31.03.2024   31.03.2024   31.   | 0.00           | ,            | 0.03   | 0.004                                   | 0.04                    | 0.004                   |                           | , .                     | 0.004                   | Interest on Security deposit   | NTT OUT                                  |
| 31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.   | 0              | Un compare   | 0 0 0  | 0.05                                    | 0 004                   | 0 05                    |                           | 0.04                    | 0.05                    | Interest on Income Tax Refund  | - Sadmus                                 |
| 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 (Audited) (Audited) (Unaudited) (Unaudited) (Audited) (Audited) (Audited) (Audited) (Audited) (Audited) (Unaudited) (Audited) (Audited) (Unaudited) (Unaudite | 37.94          | 10.50        | 6.70   | 14.11                                   | 10.13                   | 18.80                   | 4.66                      | 3.03                    | 4.70                    | Otto: Tocomo   | -  |
| 31.03.2024   31.03.2023   31.12.2023   31.03.2024   31.03.2023   31.03.2024   31.   | 11.36          | 2.39         | 3.28   | 5.57                                    |                         |                         | ,                         | ,                       |                         | Others (Profit on sale of Investments)   | 1  |
| 31.03.2024   31.03.2023   31.12.2023   31.03.2024   31.03.2023   31.03.2024   31.   | 0.42           | I .          | ï  | 0.42                                    | ī                       | ,                       | 1                         |                         |                         | Others (Sale of Shares)  |  |
| 31.03.2024 31.03.2023 31.03.2023 31.03.2023 31.03.2023 31.03.2024 (Audited)  |                |              |  | , ,                                     |                         | 1                       | 1                         |                         | ï                       | Sale of services   | rembo                                    |
| 31.03.2024   31.03.2023   31.02.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.02.2024   31.03.2023   31.02.2024   31.03.2024   31.03.2023   31.02.2024   31.03.2024   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2023   31.03.2023   31.03.2024   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2023   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.03.2024   31.03.2023   31.03.2024   31.   | 1              | 1            |  |   | . ,                     |                         |                           |                         | , ,                     | Sale of products(including Excise Duty)  | off about                                |
|  | -              | NO ANDRO     |  |   |                         |                         |                           |                         |                         | Category   |  |
| 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 (Audited) | -              | ,            | ,  | 1                                       | 71                      | ,                       | ,                         | i                       | 1                       | Net gain on derecognition of financial instruments under amortised cost        |  |
| 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2024 (Audited)  | ı              |              | 1  | 1                                       | ı                       | i.                      | ,                         | i                       | ,                       | Fees and commission Income   |  |
| 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 (Audited) | 12:0           |              |  |   | 1                       | 1)                      |                           | i                       | ,                       | Rental Income  |  |
| 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.03.2024  | 25.95          | 0.31         | 0.14   | 0 004                                   | 10.10                   |                         |                           |                         | 4                       | Dividend Income  | Manage                                   |
| 31.03.2023 31.12.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2024 31.03.2023 31.12.2023 31.03.2024 (Audited) (Audited) (Audited) (Audited) (Audited) (Audited)   | )              |              | J  | 2                                       | 10 13                   | 1000                    | 4 55                      | ٠<br>١                  | 4 70                    | Revenue from Operations Interest Income  | <b>CARDOWLIN</b>                         |
| 31.03.2023 31.12.2023 31.03.2024 31.03.2023 31.03.2024 31.03.2023 31.12.2023 31.03.2024 (Audited) (Audited | (Addition)     | (Ondudited)  | (Charleson)  | (11111111111111111111111111111111111111 |                         |                         | ,                         |                         |                         | PART- I  |  |
|  |                | 31.12.2023   | 31.03.2023   | 31.03.2024<br>(Audited)                 | 31.03.2023<br>(Audited) | 31.03.2024<br>(Audited) | 31.12.2023<br>(Unaudited) | 31.03.2023<br>(Audited) | 31.03.2024<br>(Audited) |  | Š  |
| Particulars Quarter Ended Year Ended Quarter Ended Year Ended Year Ended Year Ended  | Year End       |              | Quarter Ended  |   | nded                    | Year E                  |                           | Quarter Ended           |                         | Particulars  | 2 2                                      |
| CARTON   |                | CONSOLIDATED |  |   |                         |                         | O ANDALONE                |                         |                         |  | )  |
|  |                |              | A ATTACOGRAPH STRANGE WINDOWS STREET PARTICULAR STREET WAS STORY |   |                         |                         | STANDALONE                |                         |                         |  |  |
| THE PROPERTY OF THE PROPERTY O |                |              |  | NCUC 10 1                               | FRUTED MARCI            | JIIARTER/YEAR           | III TS FOR THE            | INANCIAL RES            | I OF AUDITED            | JIAICPICIN   |  |

₹ In lacs

|  | T   | T                                     | T                  |   |  |   |                                       |                      |  |                             |                                      |                      | A                            | T        | T          | T        |   | ××  | T          | T           | XIX  |            |          | XVIII | T               |  | T  | XVII                              | IVX                          | ٧X   |          |  | (B)   | DESCRIPTION OF THE PARTY OF THE |  | (A)  | No.                       | SL            |              |
|--|---|---------------------------------------|--------------------|---|--|---|---------------------------------------|----------------------|--|-----------------------------|--------------------------------------|----------------------|------------------------------|----------|------------|----------|---|---|------------|-------------|--|------------|----------|-------|-----------------|--|--|-----------------------------------|------------------------------|--|----------|--|---|--|--|--|---------------------------|---------------|--------------|
| holding of promoter and promoter group) % of Shares (as a % of the total share capital of the co.) | Percentage of Shares (as a % of the total share | No of Share ( Face Value ₹ 10/- each) | Capital of the Co. | Percentage of Shares (as a % of the total share | holding of promoter and promoter group | Percentage of Shares (as a % of the total share | No.of Share ( Face Value ₹ 10/- each) | Pledges / Encumbered | Promoters and promoter group Shareholdings | Percentage of Share Holding | No.of Share (Face Value ₹ 10/- each) | Public Share Holding | PARTICULARS OF SHARE HOLDING | PART- II | ט) טוומגפט | a) Basic | discontinuing operations)(not annualised) | Earning per equity share (Face Value ₹ 10/- each) (for continuing and | h) Diluted | operations) | Earning per equity share (Face Value ₹ 10/- each) (for discontinuing | b) Diluted | a) Basic | -     | Accounting year | Reserves excluding Revaluation Reserves as per Balance Sheet of Previous | Paid up Equity Share Capital (Face Value ₹10/- each) | non controlling interest (XV-XVI) | <br>Non Controlling Interest | Total Comprehensive Income for the period (XIII+XIV) |          | (ii) Income tax relating to items that will be reclassified to profit or loss Subtotal (B) | (i) Items that will be reclassified to profit or loss | (II) A INCUITE (a) TETACHING TO TECHNO CHACK WITH THE DETECTION OF THE SUBSTITUTE OF PROPERTY (A)  | - Change the rail value of Equity & Other Financial manufactor of the profit or loss | Other Comprehensive Income  (i) Items that will not be reclassified to profit or loss  (ii) Incomprehensive Income  (iii) Incomprehensive Income  (iii) Income Income  (ii | Particulars               |               |              |
| 100.00%  |   | 673950                                |                    | Z   |  | Z   | 2                                     | 2                    |  | 38./3%                      | 426050                               |                      |                              |          |            | 0.16     |   |   |            |             |  | 0.16       | 0.16     |       |                 |  | 110  | 67.41                             |                              | 67.41  | 65.68    | ٠,   | ,   | 65.68  | -15.90   | 81.58  | 31.03.2024<br>(Audited)   |               |              |
| 100.00%  | П   | 673950                                |                    | Z   |  | Z   | 2                                     | 2                    |  | 38./3%                      | T                                    |                      |                              |          |            | 9.13     | 2   |   |            |             |  | 9.13       | 9.13     |       |                 |  | 110  | 94.87                             |                              | 94.87  | (5.57)   |  | ,   | (5.57)   | 1.46   | (7.03.)  | 31.03.2023<br>(Audited)   | Quarter Ended |              |
| 100.00%  | П   | 673950                                |                    | N   | 2                                      | N.  | 2                                     | 2                    |  | 38./3%                      | T                                    |                      |                              |          |            | (0.11)   | (0.11)                                    |   |            |             |  | (0.11)     | (0.11)   |       |                 |  | 110  | (3.21)                            |                              | (3.21)   | (1.95)   |  |   | (1.95)   | 0.51   | (2.46)   | 31.12.2023<br>(Unaudited) |               | STANDALONE   |
| 100.00%<br>61.27%  |   | 673950                                |                    | N   | 2                                      | Z   |                                       | N.                   |  | 38./3%                      | 000074                               | 40000                |                              |          |            | 0.15     | 0 4                                       |   |            |             |  | 0.15       | 0.15     |       |                 |  | 110  | 37.19                             |                              | 37.19  | 35.55    | 1 1  |   | 35.55  | (7.99)   | 43.54  | 31.03.2024<br>(Audited)   | Year Ended    |              |
| 100.00%<br>61.27%  |   | 673950                                |                    | 2   | 2:                                     | 2   | 2 2                                   | 2::                  |  | 30./370                     | 7007                                 | 4 3 A O E O          |                              |          |            | 8.93     | 8 03                                      |   |            |             |  | 8.93       | 8.93     |       |                 | 1  | 110  | (0.97)                            |                              | (0.97)   | (99.22)  |  | ,   | (99.22)  | 26.06  | (125.28)   | 31.03.2023<br>(Audited)   | nded          |              |
| 100.00%  |   | 673950                                |                    | =   | NEI                                    | 2   | 2 2                                   | 2                    |  | 30./370                     | 7007                                 | 426050               |                              |          |            | 1.26     | 1 26                                      | nosidiuma   |            |             |  | 1.20       | 1.26     |       |                 | 1  | 110  | 76.61                             | 8.28                         | 84.89  | 71.05    |  | i   | 71.05  | -17.73   | 88.78  | 31.03.2024<br>(Audited)   |               |              |
| 100.00%  |   | 673950                                |                    | 14  | 2                                      | NI  | 2 2                                   | 2                    |  | 00./0/0                     | 20000                                | 426050               |                              |          |            | 9.23     | 9.23                                      |   | -          | -           |  | 9.23       | 9.23     |       |                 | ,  | 110  | 102.51                            | (4.39)                       | 71.06  | (3.45)   |  |   | (3.45)   | 1.22   | (4.67)   | 31.03.2023<br>(Audited)   | Quarter Ended |              |
| 100.00%<br>61.27%  |   | 673950                                |                    | 1   | Z                                      | N   | 2 2                                   | Z                    |  | 00.70.70                    | 38 730%                              | 426050               |                              |          |            | (0.26)   | (0.26)                                    |   |            |             |  | (0.20)     | (0.26)   |       |                 | 1  | 110  | (3.02)                            | 1.12                         | (1:50)   | 0.96     |  |   | 0.96   | (0.63)   | 1.59   | 31.12.2023<br>(Unaudited) |               | CONSOLIDATED |
| 61.27%   |   | 673950                                |                    |   | Z                                      | =   | 2                                     | z                    |  |                             |                                      | 426050               |                              |          |            | 0.86     |   |   |            |             |  |            | 0.86     |       |                 | 1  | 110  | 66.22                             | 16.73                        | 02:30  | 73.47    |  |   | 73.47  | (20.57)  | 94.04  | 31.03.2024<br>(Audited)   | Tear          |              |
| 61.27%   |   | 673950                                |                    |   | Z                                      |   | Z                                     | Z.                   |  | T                           |                                      | 426050               |                              |          |            | 8.40     | 8.40                                      |   |            |             |  | 9          | 8.40     |       |                 |  | 110  | (27.50)                           | (32.29)                      | (00:10)  | (152.16) | 1  |   | (152.16)   | 45.16  | (197.32)   | 31.03.2023<br>(Audited)   | Tear chueu    |              |



| Particulars  |   | Quater ended 31.03.2024 |
|--------------|---|-------------------------|
| B INVESTOR   | INVESTORS COMPLAINTS                          |                         |
| Pending at 1 | Pending at the beginning of the period        | 2                       |
| Received du  | Received during the period                    | 2:                      |
| Disposed of  | Disposed of during the period                 | Z                       |
| Remaining I  | Remaining unresolved at the end of the period | Zii                     |

- 1 The above financial results are published in accordance with regulation 33 of the SEBI (Listing Obligation & Disclosure Requrements) 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 29/05/2024. 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 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 Subsidiaries:

Kredo Developers Limited Kredo Venture Limited Siddhipriya Vincom Private Limited

Mannabarie Tea Company Limited (Unaudited)

- 3 Company operates only in one segment i.e. Finance & Investment.
- 4 The figures of the last quarter ended 31.03.24 are the balancing figures between the audited figures in results of full financial year 2023-24 and published figures for nine months ended on 31.12.23.
- 5 Previous period's figures have been recast where ever necessary.

\* B

Date: Place: Kolkata

29th May 2024



By Office of the Board

(Kamawatar- estigo Ramawatar Lohia

Director

CIN: L19129WB1976PLC030723

|          | STATEMENT OF ASSET                              | S AND LIABILITIES                | AS AT MARCH 31                   | . 2024                        | ₹ in Lac.                        |
|----------|---|----------------------------------|----------------------------------|-------------------------------|----------------------------------|
|          |   |                                  | lalone                           | Consolie                      | dated                            |
| SL No.   | Particulars                                     | As at<br>31.03.2024<br>(Audited) | As at<br>31.03.2023<br>(Audited) | As at 31.03.2024<br>(Audited) | As at<br>31.03.2023<br>(Audited) |
|          | ASSETS  |                                  |                                  |                               |                                  |
| (1)      | Financial Assets                                |                                  |                                  |                               |                                  |
| a)       | Cash and Bank Balances                          | 1.64                             | 2.19                             | 3.20                          | 10.59                            |
| b)       | Bank Balance other than (a) above               | -                                | -                                | 5.20                          | 10.5                             |
| c)<br>d) | Derivative Financial Instruments<br>Receivables | -                                | -                                | -                             | -                                |
|          | (I) Trade Receivables                           | -                                | _                                | _                             | _                                |
|          | (II) Other Receivables                          | 5.16                             | 6.08                             | 7.80                          | 8.6                              |
| 2)       | Loans   | 200.87                           | 199.12                           | 285.23                        | 301.6                            |
| )        | Investments                                     | 1,145.97                         | 1,102.43                         | 1,407.90                      | 1,279.6                          |
| J)       | Inventories- Equity Instruments                 |                                  | , -                              | 17.35                         | 18.4                             |
| 1)       | Other Financial Assets                          | 20.32                            | 22.21                            | 20.32                         | 22.2                             |
|          | •   | 1,373.95                         | 1332.03                          | 1,741.79                      | 1,641.1                          |
| 2)       | Non-Financial Assets                            |                                  |                                  |                               |                                  |
| a)       | Inventories                                     | -                                | -                                | _                             |                                  |
| )        | Current Tax Assets (Net)                        | 1.95                             | 1.07                             | 1.88                          | 1.0                              |
| ()       | Deferred Tax Assets (Net)                       | -                                | -                                | -                             | 1.0                              |
| )        | Investment Property                             | -                                | _                                | _                             |                                  |
| ()       | Biological assets other than bearer plants      |                                  | _                                | _                             | _                                |
| )        | Property, Plant and Equipment                   | 1.05                             | 1.21                             | 1.05                          | . 1.2                            |
| 1)       | Leased Asset                                    | 2.06                             | 2.15                             | 2.06                          | 2.1                              |
| 1)       | Capital Work-in-progress                        | -                                | -                                | -                             | -                                |
| )        | Intangible assets under construction            | -                                | -                                | 14                            | _                                |
| )        | Goodwill  | -                                | -                                | _                             | -                                |
| )        | Other Intangible Assets                         | -                                | -                                | -                             | -                                |
| )        | Other Non-Financial Assets                      | 0.71                             | 0.55                             | 0.71                          | 0.5                              |
|          |   | 5.77                             | 4.99                             | 5.70                          | 4.9                              |
|          | Total Assets                                    | 1,379.71                         | 1,337.02                         | 1,747.49                      | 1,646.0                          |



|                   |   | Stand                            | alone                            | Consoli                       | dated                            |
|-------------------|---|----------------------------------|----------------------------------|-------------------------------|----------------------------------|
| SL No.            | Particulars                                     | As at<br>31.03.2024<br>(Audited) | As at<br>31.03.2023<br>(Audited) | As at 31.03.2024<br>(Audited) | As at<br>31.03.2023<br>(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                             |                                  |                                  |                               |                                  |
|                   | (i) total outstanding dues of micro enterprises |                                  |                                  |                               |                                  |
|                   | and   |                                  |                                  |                               |                                  |
|                   | small enterprises                               | -                                | =                                | -                             | -                                |
|                   | (ii) total outstanding dues of creditors other  |                                  |                                  |                               |                                  |
|                   | than micro                                      |                                  |                                  |                               |                                  |
|                   | enterprises and small enterprises               | -                                | -                                | -                             | -                                |
| (c)               | Debt Securities                                 | -                                | -                                | -                             | -                                |
| (d)               | Borrowings (Other than Debt Securities)         | -                                | •                                | -                             | -                                |
| (e)               | Deposits  | 0.26                             | 0.26                             | 0.26                          | 0.26                             |
| (f)               | Subordinated Liabilites                         | -                                | -                                | -                             | -                                |
| (g)               | Other Financial Liabilities                     | 3.70                             | 3.96                             | 5.34                          | 5.0                              |
|                   | _   | 3.96                             | 4.22                             | 42.60                         | 42.33                            |
| (2)               | Non-Financial Liabilities                       |                                  |                                  |                               |                                  |
| (a)               | Current Tax Liabilities (Net)                   | -                                | -                                | -                             | -                                |
| (b)               | Provisions                                      | 12.97                            | 15.37                            | 12.97                         | 15.37                            |
| (c)               | Deferred Tax Liabilities (Net)                  | 113.83                           | 105.52                           | 75.00                         | 54.26                            |
| (d)               | Other Non-Financial Liabilities                 | 0.08                             | 0.21                             | 0.08                          | 0.21                             |
|                   |   | 126.88                           | 121.10                           | 88.05                         | 69.84                            |
| (2)               | EQUITY  |                                  |                                  |                               |                                  |
| <b>(3)</b><br>(a) | Equity Share Capital                            | 110.00                           | 110.00                           | 110.00                        | 110.00                           |
| (a)<br>(b)        | Other Equity                                    | 1138.88                          | 1101.69                          | 1,326.36                      | 1,260.14                         |
| (0)               | Equity attributable to owners of parent         | 1248.88                          | 1211.69                          | 1,436.36                      | 1,370.14                         |
| (c )              | Non Controlling Interests                       | 1240.00                          | 1211.09                          | 180.48                        | 163.75                           |
| ( )               | Tron condoming interests                        | 1248.88                          | 1211.69                          | 1,616.84                      | 1,533.89                         |
|                   |   | 12 10.00                         | 1211.05                          | 1,010.04                      | 1,555.05                         |
|                   | Total Liabilities and Equity                    | 1,379.71                         | 1,337.02                         | 1,747.49                      | 1,646.05                         |
|                   |   |                                  |                                  |                               |                                  |

By Office of the Board

Place:

Kolkata 29th May 2024 Date:

Ramawatar- Kshiq





Ramawatar Lohia Director

# WINSOME HOLDINGS & INVESTMENTS LIMITED CIN: L19129WB1976PLC030723

#### Registered Office: 28/1, SHAKESPEARE SARANI, KOLKATA- 700017

Tel: 033-22872373 Email: winsome@kredogroup.in Website: www.winsomeholdings.co.in

CASH FLOW FOR THE YEAR ENDED ON 31.03.2024

₹ In lacs

| Standa                 | alone   | Consoli  | dated  |
|------------------------|---|--|--|
| 2023-2024<br>(Audited) | 2022-2023<br>(Audited)  | 2023-2024<br>(Audited)   | 2022-2023<br>(Audited)   |
|                        |   |  |  |
| 1.96                   | 90.85   | 10.55  | 82.88  |
|                        |   |  |  |
| 0.4                    | 0.54  | 0.40   | 0.54   |
| -                      | (0.05)  | -  | (0.05)   |
| (2.41)                 | 5.29  | (2.41)   | 5.29   |
| -                      | -   | -  | - 1  |
| (0.34)                 | (0.19)  | , ,  | (0.19)   |
| -                      | -   |  | (4.98)   |
| (0.40)                 | 96.44   | (3.22)   | 83.48  |
|                        |   |  |  |
| 0.91                   | (101.71)  |  | (99.35)  |
| -                      | -   |  | 9.16   |
|                        |   |  | (5.02)   |
|                        |   |  | (11.73)  |
|                        |   |  | (0.33)   |
| (0.41)                 | (5.28)  | 15.60  | (12.06)  |
|                        |   |  |  |
|                        | -   |  | -  |
| (0.41)                 | (5.28)  | 15.60  | (12.06)  |
|                        |   |  |  |
| -                      | 0.70  | (22.85)  | 10.88  |
| (0.14)                 |   | (0.14)   | -  |
| (0.14)                 | 0.70  | (22.99)  | 10.88  |
|                        |   |  |  |
| -                      | -   | -  | -  |
| -                      | -   | -  | _  |
| (0.55)                 | (4 58)  | (7.39)   | (1.19)   |
|                        |   |  | 11.77  |
|                        |   |  | 10.59  |
|                        | 2023-2024<br>(Audited)  1.96  0.4  (2.41)  (0.34)  (0.40)  0.91  (0.05)  0.46 (0.87) (0.41)  (0.41) | (Audited) (Audited)  1.96 90.85  0.4 0.54 - (0.05) (2.41) 5.29 - (0.34) (0.19) - (0.40) 96.44  0.91 (101.71) - (0.05) 0.11 0.46 (5.16) (0.87) (0.12) (0.41) (5.28) - (0.41) (5.28) - (0.41) (5.28) - (0.14) (0.14) - (0.14) (0.14) - (0.15) (4.58) 2.19 6.77 | 2023-2024 (Audited)         2022-2023 (Audited)         2023-2024 (Audited)           1.96         90.85         10.55           0.4         0.54 (0.05) (-0.05) (-0.05) (-0.05) (-0.05) (-0.05) (-0.05) (-0.06) (-0.0 |

Place: Kolkata Date: 29th May 2024

KOLKATA A KOLKATA

By Office of the Board
Ramawatar- Colo.

Ramawatar Lohia **Director** 



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, 2024 and for the year ended on March 31, 2024 ("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, 2024 and of the net profit and other comprehensive income and other financial information of the company for the year ended on March 31, 2024.

#### **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, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 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: 29<sup>th</sup> May, 2024 KOLKATA KOLKATA

For B. Chhawchharia & Co.

Chartered Accountants Firm Registration No. 305123E

Ketan Chhawchharia

Partner

Membership No. 063422

UDIN: 24063422BKCIGD4899

# B. Chhawchharia & Co. Chartered Accountants

20A, EVEREST, 46/C CHOWRINGHEE ROAD, KOLKATA - 700 071, INDIA TELEFAX: +91 33 40378600 | E-MAIL: accounts@bcco.co.in | WEBSITE: www.bcco.co.in

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, 2024 and for the year ended on March 31, 2024, 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, 2024 and of the net profit and other comprehensive income and other financial information of the group for the year ended on March 31, 2024.



#### **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.



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, 2024 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2024 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: 29th May, 2024

KOLKATA

KOLKATA

KOLKATA

For B. Chhawchharia & Co.

Chartered Accountants

Eirm Registration No. 305123E

Ketan Chhawchharia

Partner

Membership No. 063422

UDIN: 24063422 BKCIGE 5558

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: 29.05.2024

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, 2024.

Thanking You, Yours truly

For Winsome Holdings & Investments Limited

Ramawatar Lohia Director

DIN: 00486838

Ramquetar. Blig

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: 29.05.2024

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

Sir,

Sub: Declaration for non-applicability of Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.

Pursuant to Regulation 32 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, We hereby declare that the Company has not made any public issue, right issue and preferential issue, QIP for the quarter and year ended 31.03.2024 and thus the Company is not required to submit the statement of Deviation or variation for proceeds of public issue, right issue, preferential issue and QIP.

This is for your information and record.

Thanking You Your's truly,

For Winsome Holdings & Investments Limited

Ramawatar erliq.

Ramawatar Lohia Director DIN:00486838

