

WINSOME HOLDINGS & INVESTMENTS LIMITED

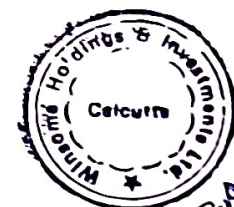
CIN: L19129WB1976PLC030723

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

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

₹ In Lacs

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER/YEAR ENDED MARCH 31, 2025											
SL No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.03.2024 (Audited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)
	<b>PART- I</b>										
	Revenue from Operations										
	Interest Income	2.15	4.70	3.71	14.94	18.80	2.42	8.12	3.99	15.99	25.95
	Dividend Income	-	-	-	-	-	0.001	0.004	0.03	0.18	0.21
	Rental Income	-	-	-	-	-	-	-	-	-	-
	Fees and commission Income	-	-	-	-	-	-	-	-	-	-
	Net gain on fair value changes	-	-	-	-	-	-	-	-	-	-
	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-	-	-	-	-
	Sale of products(including Excise Duty)	-	-	-	-	-	-	-	-	-	-
	Sale of services	-	-	-	-	-	-	-	-	-	-
	Others (Sale of Shares)	-	-	-	-	-	-	0.42	-	-	0.42
	Others (Profit on sale of Investments)	0.14	-	-	0.14	-	3.61	5.57	1.48	8.56	11.36
I	<b>Total Revenue from Operations</b>	<b>2.29</b>	<b>4.70</b>	<b>3.71</b>	<b>15.08</b>	<b>18.80</b>	<b>6.03</b>	<b>14.11</b>	<b>5.50</b>	<b>24.73</b>	<b>37.94</b>
	Other Income	0.07	0.05	-	0.07	0.05	0.11	0.05	-	0.11	0.05
	Interest on Income Tax Refund	0.004	0.004	-	0.004	0.004	0.004	0.004	-	0.004	0.004
	Interest on Security deposit	-	-	-	-	-	-	-	-	-	-
	Interest on Other Advances	-	-	-	-	-	-	-	-	-	-
	Profit on sale of Property, Plant Equipment	-	-	-	-	-	-	-	0.75	4.20	4.44
	Service Charges	0.75	0.75	0.75	3.00	3.00	1.95	2.19	0.68	2.70	2.70
	Rent	0.67	0.67	0.68	2.70	2.70	0.68	0.68	-	0.05	0.40
	Liabilities written back	0.05	0.13	-	0.05	0.34	0.05	-0.30	-	0.06	-
	Miscellaneous Receipts	-	0.01	-	-	0.01	0.00	-	-	-	-
II	<b>Total Other Income</b>	<b>1.55</b>	<b>1.60</b>	<b>1.43</b>	<b>5.83</b>	<b>6.09</b>	<b>2.79</b>	<b>2.62</b>	<b>1.43</b>	<b>7.13</b>	<b>7.61</b>
III	<b>Total Income (I + II)</b>	<b>3.84</b>	<b>6.30</b>	<b>5.14</b>	<b>20.91</b>	<b>24.89</b>	<b>8.82</b>	<b>16.73</b>	<b>6.92</b>	<b>31.86</b>	<b>45.55</b>
	<b>Expenses</b>										
	Finance Costs	-	-	-	-	-	-	-	-	-	-
	Fees and commission expense	-	-	-	-	-	-	-	-	-	-
	Net loss on fair value changes	-	-	-	-	-	-	-	-	-	-
	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-	-	-	-	-
	Impairment on financial instruments	-	-	-	-	-	-	-	-	-	-
	Loan Written off under OTS	-	-	-	-	-	-	-	-	-	-
	Provision for Doubtful Loan	-	-	-	-	-	-	-	-	-	-
	Cost of materials consumed	-	-	-	-	-	-	-	-	-	-
	Purchases of Stock-in-trade	-	-	-	-	-	-	-	-	-	-
	Changes in Inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-0.14	-7.18	0.37	9.63	1.07
	Employee Benefits Expenses	3.39	0.75	3.91	16.05	10.79	5.26	2.77	5.91	22.92	16.25
	Depreciation, amortization and impairment	-0.02	0.11	0.10	0.28	0.40	-0.02	0.11	0.10	0.28	0.40
	Others expenses	2.98	3.57	2.61	9.85	11.85	2.90	6.58	3.33	12.63	17.37
IV	<b>Total Expenses</b>	<b>6.36</b>	<b>4.42</b>	<b>6.62</b>	<b>26.19</b>	<b>23.03</b>	<b>7.99</b>	<b>2.28</b>	<b>9.71</b>	<b>45.45</b>	<b>35.09</b>
V	<b>Profit/(Loss) Before Exceptional &amp; extra ordinary Items &amp; Tax</b>	<b>(2.52)</b>	<b>1.88</b>	<b>(1.48)</b>	<b>(5.28)</b>	<b>1.86</b>	<b>0.83</b>	<b>14.45</b>	<b>(2.78)</b>	<b>(13.59)</b>	<b>10.45</b>
VI	Exceptional Items	-	0.10	-	-	0.10	-	0.10	-	-	0.10
VII	<b>Profit/(Loss) Before Tax (V-VI)</b>	<b>(2.52)</b>	<b>1.98</b>	<b>(1.48)</b>	<b>(5.28)</b>	<b>1.96</b>	<b>0.83</b>	<b>14.55</b>	<b>(2.78)</b>	<b>(13.59)</b>	<b>10.55</b>
VIII	Less : Tax Expense	0.311	0.003	-	0.31	0.003	0.58	0.61	-	0.58	0.89
	a) Current Tax	-2.15	0.25	(0.01)	(2.12)	0.32	-2.29	0.11	(0.08)	(4.62)	0.18
	b) Deferred Tax	(0.68)	1.72	(1.47)	(3.47)	1.63	2.57	13.84	(2.70)	(9.54)	9.48
IX	<b>Profit/(Loss) for the period from continuing operations</b>	<b>(0.68)</b>	<b>1.72</b>	<b>(1.47)</b>	<b>(3.47)</b>	<b>1.63</b>	<b>2.57</b>	<b>13.84</b>	<b>(2.70)</b>	<b>(9.54)</b>	<b>9.48</b>
X	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-	-	-	-	-
XI	Tax Expenses of discontinued operations	-	-	-	-	-	-	-	-	-	-
XII	<b>Profit/(Loss) from discontinued operations (After Tax)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
XIII	<b>Profit/(Loss) for the period /year</b>	<b>(0.68)</b>	<b>1.72</b>	<b>(1.47)</b>	<b>(3.47)</b>	<b>1.63</b>	<b>2.57</b>	<b>13.84</b>	<b>(2.70)</b>	<b>(9.54)</b>	<b>9.48</b>



SL No.	Particulars	STANDALONE					CONSOLIDATED				
		Quarter Ended			Year Ended		Quarter Ended			Year Ended	
		31.03.2025 (Audited)	31.03.2024 (Audited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)	31.03.2024 (Audited)
XIV	Other Comprehensive Income										
(A)	(i) Items that will not be reclassified to profit or loss										
	- Change in Fair Value of Equity & Other Financial Instruments	1,022.05	81.58	(0.10)	996.03	43.54	1,013.47	88.78	0.58	1,003.83	94.04
	(ii) Income tax relating to items that will not be reclassified to profit or loss	-148.34	(15.90)	0.01	(144.99)	(7.99)	-147.17	(17.73)	(0.09)	(147.20)	(20.57)
	Subtotal (A)	873.71	65.68	(0.09)	851.04	35.55	866.30	71.05	0.49	856.63	73.47
(B)	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-	-
	Other Comprehensive Income (A + B)	873.71	65.68	(0.09)	851.04	35.55	866.30	71.05	0.49	856.63	73.47
XV	Total Comprehensive Income for the period (XIII + XIV)	873.04	67.41	(1.56)	847.57	37.19	868.87	84.89	(2.21)	847.09	82.95
XVI	Non Controlling Interest	-	-	-	-	-	-1.66	8.28	0.23	1.82	16.73
	Total Comprehensive Income for the period after non controlling interest (XV-XVI)	873.04	67.41	(1.56)	847.57	37.19	870.53	76.61	(2.44)	845.27	66.22
	Paid up Equity Share Capital (Face Value ₹10/- each)	110	110	110	110	110	110	110	110	110	110
	Reserves excluding Revaluation Reserves as per Balance Sheet of Previous Accounting year	-	-	-	-	-	-	-	-	-	-
XVIII	Earning per equity share (Face Value ₹ 10/- each) (for continuing operations) (not annualised)										
	a) Basic	(0.06)	0.16	(0.13)	(0.32)	0.15	0.23	1.26	(0.25)	(0.82)	0.66
	b) Diluted	(0.06)	0.16	(0.13)	(0.32)	0.15	0.23	1.26	(0.25)	(0.82)	0.66
XIX	Earning per equity share (Face Value ₹ 10/- each) (for discontinuing operations)										
	a) Basic	-	-	-	-	-	-	-	-	-	-
	b) Diluted	-	-	-	-	-	-	-	-	-	-
XX	Earning per equity share (Face Value ₹ 10/- each) (for continuing and discontinuing operations)(not annualised)										
	a) Basic	(0.06)	0.16	(0.13)	(0.32)	0.15	0.23	1.26	(0.25)	(0.82)	0.66
	b) Diluted	(0.06)	0.16	(0.13)	(0.32)	0.15	0.23	1.26	(0.25)	(0.82)	0.66
PART- II											
A	PARTICULARS OF SHARE HOLDING										
	Public Share Holding										
	No of Share (Face Value ₹ 10/- each)	426050	426050	426050	426050	426050	426050	426050	426050	426050	426050
	Percentage of Share Holding	38.73%	38.73%	38.73%	38.73%	38.73%	38.73%	38.73%	38.73%	38.73%	38.73%
	Promoters and promoter group Shareholdings										
	Pledges / Encumbered										
	No.of Share ( Face Value ₹ 10/- each)	NII	NII	NII	NII	NII	NII	NII	NII	NII	NII
	Percentage of Shares (as a % of the total share holding of promoter and promoter group)	NII	NII	NII	NII	NII	NII	NII	NII	NII	NII
	Percentage of Shares (as a % of the total share Capital of the Co.	NII	NII	NII	NII	NII	NII	NII	NII	NII	NII
	Non Encumbered										
	No.of Share ( Face Value ₹ 10/- each)	673950	673950	673950	673950	673950	673950	673950	673950	673950	673950
	Percentage of Shares (as a % of the total share holding of promoter and promoter group)	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	% of Shares (as a % of the total share capital of the co.)	61.27%	61.27%	61.27%	61.27%	61.27%	61.27%	61.27%	61.27%	61.27%	61.27%



Particulars	Quarter ended 31.03.2025
<b>8 INVESTORS COMPLAINTS</b>	
Pending at the beginning of the period	NII
Received during the period	NII
Disposed of during the period	NII
Remaining unresolved at the end of the period	NII

**NOTES :**

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 30/05/2025. The financial results are in accordance with the Indian Accounting Standards (Ind AS) as prescribed under section 133 of the Companies Act, 2013, read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standards) (Amendment Rules), 2016.

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

**Subsidiaries:**

Kredo Commercial Limited  
Kredo Venture Limited  
Kredo Developers Limited  
Siddhiprnya 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 31.03.25 are the balancing figures between the audited figures in results of full financial year 2024-25 and published figures for nine months ended on 31.12.24.

5 Previous period's figures have been recast where ever necessary.

Place: Kolkata

Date: 30th May 2025



By Office of the Board

Ramawatar Lohia  
Director

For WINSOME HOLDINGS & INVESTMENTS LTD.

*Ramawatar Lohia*

Authorised Signatory / Director



**WINSOME HOLDINGS & INVESTMENTS LIMITED**

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₹ in Lacs

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2025					
SL No.	Particulars	Standalone		Consolidated	
		As at	As at	As at	As at
		31.03.2025 (Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
<b>ASSETS</b>					
(1)	<b>Financial Assets</b>				
(a)	Cash and Bank Balances	1.15	1.64	12.89	3.20
(b)	Bank Balance other than (a) above	-	-	-	-
(c)	Derivative Financial Instruments	-	-	-	-
(d)	Receivables				
	(I) Trade Receivables	-	-	-	-
	(II) Other Receivables	7.51	5.16	8.71	7.80
(e)	Loans	128.35	200.87	204.96	285.23
(f)	Investments	2,235.33	1,145.97	2,504.34	1,407.90
(g)	Inventories- Equity Instruments	-	-	7.72	17.35
(h)	Other Financial Assets	19.11	20.32	19.11	20.32
		<u>2,391.45</u>	<u>1,373.95</u>	<u>2,757.74</u>	<u>1,741.79</u>
<b>(2) Non-Financial Assets</b>					
(a)	Inventories	-	-	-	-
(b)	Current Tax Assets (Net)	1.55	1.95	1.41	1.88
(c)	Deferred Tax Assets (Net)	-	-	-	-
(d)	Investment Property	-	-	-	-
(e)	Biological assets other than bearer plants	-	-	-	-
(f)	Property, Plant and Equipment	0.91	1.05	0.91	1.05
(g)	Leased Asset	1.97	2.06	1.97	2.06
(h)	Capital Work-in-progress	-	-	-	-
(i)	Intangible assets under construction	-	-	-	-
(j)	Goodwill	-	-	-	-
(k)	Other Intangible Assets	-	-	-	-
(l)	Other Non-Financial Assets	0.54	0.71	0.54	0.71
		<u>4.98</u>	<u>5.76</u>	<u>4.83</u>	<u>5.70</u>
<b>Total Assets</b>		<u><b>2,396.43</b></u>	<u><b>1,379.71</b></u>	<u><b>2,762.57</b></u>	<u><b>1,747.48</b></u>



SL No.	Particulars	Standalone		Consolidated	
		As at	As at	As at	As at
		31.03.2025 (Audited)	31.03.2024 (Audited)	31.03.2025 (Audited)	31.03.2024 (Audited)
	<b>LIABILITIES AND EQUITY</b>				
	<b>LIABILITIES</b>				
(1)	<b>Financial Liabilities</b>				
(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 Liabilities	-	-	-	-
(g)	Other Financial Liabilities	30.70	3.70	31.48	5.34
		<u>30.96</u>	<u>3.96</u>	<u>68.74</u>	<u>42.60</u>
(2)	<b>Non-Financial Liabilities</b>				
(a)	Provisions	11.73	12.97	11.73	12.97
(b)	Deferred Tax Liabilities (Net)	256.70	113.83	217.58	75.00
(c)	Other Non-Financial Liabilities	0.12	0.08	0.12	0.08
		<u>268.55</u>	<u>126.88</u>	<u>229.42</u>	<u>88.05</u>
(3)	<b>EQUITY</b>				
(a)	Equity Share Capital	110.00	110.00	110.00	110.00
(b)	Other Equity	1986.93	1138.88	2,172.10	1,326.35
	Equity attributable to owners of parent	2096.93	1248.88	2,282.10	1,436.35
(c)	Non Controlling Interests	-	-	182.30	180.48
		<u>2096.93</u>	<u>1248.88</u>	<u>2,464.40</u>	<u>1,616.83</u>
	<b>Total Liabilities and Equity</b>	<u><b>2,396.43</b></u>	<u><b>1,379.71</b></u>	<u><b>2,762.57</b></u>	<u><b>1,747.48</b></u>

Place: Kolkata  
Date: 30th May 2025

By Office of the Board

For WINSOME HOLDINGS & INVESTMENTS LT

Ramawatar Lohia

Director

Ramawatar - Glic

Authorised Signatory / Direc



**WINSOME HOLDINGS & INVESTMENTS LIMITED**

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

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₹ In lacs

**CASH FLOW FOR THE YEAR ENDED ON 31.03.2025**

Particulars	Standalone		Consolidated	
	2024-2025 (Audited)	2023-2024 (Audited)	2024-2025 (Audited)	2023-2024 (Audited)
<b>A. Cash Flow from Operating Activity</b>				
Net Profit/(Loss) before Tax and Extraordinary Items	(5.28)	1.96	(13.59)	10.55
Adjusted for :				
Depreciation & Amortization	0.28	0.4	0.28	0.40
Provision for Gratuity	(0.75)	(2.41)	(0.75)	(2.41)
Liabilities Written Back	(0.05)	(0.34)	(0.05)	(0.40)
Profit from sale of Investments	(0.14)	-	(8.56)	(11.36)
Operating Profit before Working Capital Changes	(5.94)	(0.40)	(22.68)	(3.22)
Adjusted for :				
Trade and Other Receivables	71.54	0.91	80.74	0.56
Changes in Inventories	-	-	9.63	1.07
Trade and Other Payables	27.08	(0.05)	27.01	18.94
Cash Generated from Operations	92.68	0.46	94.69	17.34
Direct Taxes paid (net of refund)	0.08	(0.87)	(0.11)	(1.74)
<b>Cash Flow before extraordinary items</b>	92.76	(0.41)	94.59	15.60
Extraordinary items	-	-	-	-
<b>Cash Generated from Operating Activities</b>	92.76	(0.41)	94.59	15.60
Net Cash from Operation				
<b>B. Cash Flow From Investing Activities</b>				
(Purchase)/Sale of Investments (Net)	(93.19)	-	(84.84)	(22.85)
(Purchase)/Sale of Property, Plant & Equipment	(0.06)	(0.14)	(0.06)	(0.14)
<b>Net Cash used in Investing Activity</b>	(93.25)	(0.14)	(84.90)	(22.99)
<b>C. Cash Flow from Financial Activities</b>				
Loans (net of repayments)	-	-	-	-
<b>Net Cash used in Financing Activities</b>	-	-	-	-
Net Increase in Cash and cash Equivalent (A+B+C)	(0.48)	(0.55)	9.69	(7.39)
Cash and Cash Equivalents at the beginning of the period	1.64	2.19	3.20	10.59
<b>Closing Balance of cash and cash equivalents</b>	1.15	1.64	12.89	3.20

By Office of the Board

Place: Kolkata  
Date: 30th May 2025

For WINSOME HOLDINGS & INVESTMENTS LTD.  
Director

*Ramawatar Singh*  
Authorised Signatory / 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, 2025 and for the year ended on March 31, 2025 ("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, 2025 and of the net profit and other comprehensive income and other financial information of the company for the year ended on March 31, 2025.

**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

- The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 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.
- 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: 30<sup>th</sup> May, 2025



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

*Akshat*  
**Akshat Jain**  
Partner

Membership No. 313623  
UDIN: 253136238MMBN Z6537

WINSOME HOLDINGS & INVESTMENTS LIMITED

CIN: L19129WB1976PLC030723

28/1 Shakespeare Sarani,  
Kolkata, West Bengal 700017

TEL: 6292285006

EMAIL: [winsome@kredogroup.in](mailto:winsome@kredogroup.in)

WEBSITE: [www.winsomeholdings.co.in](http://www.winsomeholdings.co.in)

Date: 30.05.2025

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

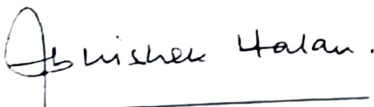
Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, We hereby declare that the Company has not made any public issue, right issue and preferential issue, QIP for the quarters and year ended 31.03.2025 and thus the Company is not required to submit the statement of Deviation or variation for proceeds of Public issue, Right issue, preferential issue, QIP.

This is for your information and record.

Thanking You

Yours truly,

For WINSOME HOLDINGS & INVESTMENTS LIMITED



ABHISHEK HALAN  
Company Secretary  
Membership No: 29755



WINSOME HOLDINGS & INVESTMENTS LIMITED

CIN: L19129WB1976PLC030723

28/1 Shakespeare Sarani,  
Kolkata, West Bengal 700017

TEL: 6292285006

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WEBSITE: [www.winsomeholdings.co.in](http://www.winsomeholdings.co.in)

Date: 30.05.2025

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

Sir,

**Sub: Outcome of Board Meeting and submission of Un-Audited Standalone and Consolidated Financial Results**

We would like to inform you that the Board of Directors in its meeting held on 13th August, 2024 inter-alia has transacted the following business:

1. Approval and consideration of the Audited Standalone and Consolidated financial results for the quarter and year ended 30<sup>th</sup> March, 2025 and Limited Review Report as issued by the Statutory Auditors of the Company and placed before the Board pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
2. Further also enclosing herewith an undertaking of non-applicability of Regulation 32 of the SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015.

The Meeting commenced at 12.30 P.M. and concluded at 1.30 P.M. with a vote of thanks.

Please acknowledge the receipt.

Thanking you,

Yours truly,

**For WINSOME HOLDINGS & INVESTMENTS LIMITED**

*Abhishek Halan*

**ABHISHEK HALAN**  
Company Secretary  
Membership No: 29755

