**Ref. No. Wtil/SECT/2025-2026:0037****Date: 17th May, 2025****To****BSE Limited****PJ Tower, Dalal Street****Fort, Mumbai - 400001****Subject: Outcome of Board Meeting (Scrip Code: 514470)**

Dear Sir/Madam,

Pursuant to regulation 30 read with regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulation, 2015, this is to inform you that the Board of Directors of the Company at its meeting held on 17th May, 2025, *inter alia*, has taken up the following businesses:

1. Audited Financial Results

The Board has approved Audited Financial Results of the Company for the Quarter and Year ended 31st March, 2025 (copy of the Audited Financial Results and Auditor's Report enclosed). **(Annexure-A)**

2. Audit Report Declaration

Pursuant to second proviso of Regulation 33(3)(d) of the SEBI (LODR) Regulations, 2015 as amended by Circular no. CIR/CFD/CMD/56/2016 dated 27th May, 2016; we do hereby confirm that, the Statutory Auditors of the Company have issued an Audit Report with ***un-modified opinion*** on the Audited Financial Results of the Company for the Financial Year ended 31st March, 2025.

3. Auditors

The Board has re-appointed M/s K.K. Sinha and Associates, Cost Accountants as Cost Auditors of the Company for F.Y. 2025-2026. (Brief Profile and other statutory information in terms of SEBI Listing Regulations is enclosed as an **Annexure – B)**

The Board has also appointed Sh. Ramesh Bhatia, Practicing Company Secretary as Secretarial Auditor of the Company, subject to the approval of shareholders of company for a term of Five Consecutive Years. (Brief Profile and other statutory information in terms of SEBI Listing Regulations is enclosed as an **Annexure–C)**



The meeting of the Board of Directors commenced at 11:30 AM and concluded at 12:40 P.M

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

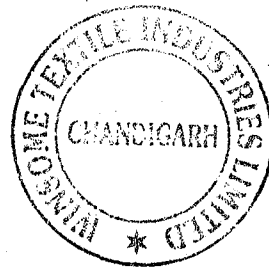
Thanking you

Sincerely yours

For Winsome Textile Industries Limited

Videshwar Sharma
Company Secretary & Compliance Officer
ACS -17201

Encls: A/a



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

To
The Board of Directors of
M/s WINSOME TEXTILE INDUSTRIES LIMITED

Report on the audit of the Financial Results

Opinion

We have audited the accompanying statement of quarterly and year to date financial results of M/s WINSOME TEXTILE INDUSTRIES 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 profit 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 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 Financial Results

The statement has been prepared on the basis of the 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



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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.

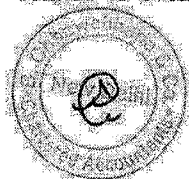
The Board of Directors is also responsible for overseeing the company's financial reporting process.

Auditor's Responsibilities for the Audit of Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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

- (a) The management certified financial statement of Company's foreign branch has been incorporated in these financial results. As informed to us, there is no mandatory requirement of audit of accounts of such foreign branch in accordance with the laws of the country of foreign branch and our opinion on the financial results, in so far as it relates to the amounts and disclosures included in respect of the said branch and our report in terms of sub-sections (8) of Section 143 of the Act, in so far as it relates to the said branch is based solely on the reports of the management.

Our opinion on the financial results is not modified in respect of the above matter with respect to our reliance on the work done.

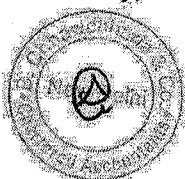
- (b) The Statement includes the results for the quarter ended March 31, 2025 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year to date figures up to third quarter of the current financial year, which were subject to limited review by us, as required under the Listing Regulations.

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


Abhishek Gupta
Partner

Membership No. 529082

Place: Chandigarh
Date: 17th May, 2025



UDIN: 25529082BMIZXV9466

WINSOME TEXTILE INDUSTRIES LIMITED

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

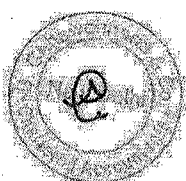
Phone No. 01795-244045 Fax: 01795-244287

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

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED 31ST MARCH, 2025

(Rs. in lacs)

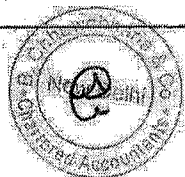
SR. NO.	PARTICULARS	Quarter Ended			Year Ended	
		Mar 31, 2025 (Audited)	Dec 31, 2024 (Un Audited)	Mar 31, 2024 (Audited)	Mar 31, 2025 (Audited)	Mar 31, 2024 (Audited)
1	Income from operations					
	(a) Net Sales/ Income from Operations	20,851	18,306	20,324	79,055	75,580
	(b) Other Operating Income	1,611	1,784	1,538	7,468	6,752
	(c) Other Income	64	57	65	293	244
	Total Income from operations	22,526	20,127	21,927	86,816	82,576
2	Expenses					
	(a) Cost of materials consumed	13,474	13,184	13,681	54,706	52,393
	(b) Purchases of stock-in-trade	1	-	21	1	35
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	118	(1404)	(127)	(1480)	(209)
	(d) Employee benefits expenses	2,046	2,056	1,931	8,151	7,666
	(e) Depreciation and amortization expenses	551	558	531	2,234	2,178
	(f) Power & Fuel	1,936	1,831	1,619	6,665	6,161
	(g) Finance Cost	941	1,195	1,107	4,645	4,359
	(h) Other expenditure	2,590	1,957	2,236	8,383	7,506
	Total Expenses	21,657	19,877	20,999	83,305	80,089
3	Profit/ (Loss) before Exceptional Items and Tax (1-2)	869	750	928	3511	2487
4	Exceptional Items	-	-	-	-	-
5	Profit/ (Loss) from ordinary activities before Tax (3-4)	869	750	928	3511	2487
6	Tax expense					
	- Current Tax	226	149	232	855	644
	- Tax Adjustment	(0)	(18)	(20)	(190)	(17)
	- Deferred Tax (Asset)/ Liability	(51)	70	19	39	(8)
7	Net Profit/(Loss) from Ordinary Activities after tax (5-6)	694	549	697	2807	1868
8	Other Comprehensive Income	(9)	5	22	6	15
9	Total Comprehensive Income after tax and non controlling interest (7+8-9)	685	554	719	2813	1883
10	Paid-up equity share capital (Face Value - Rs.10/- each)	1,982	1,982	1,982	1,982	1,982
11	Reserves excluding Revaluation Reserve as per balance sheet of previous accounting year	-	-	-	28,337	25,524
12	Earning Per Share (of Rs. 10/- each) (for continuing and discontinued operations) (not annualized)					
	- Basic	3.45	2.80	3.63	14.19	9.50
	- Diluted	3.45	2.80	3.63	14.19	9.50



STATEMENT OF ASSETS & LIABILITIES AS ON 31ST MARCH, 2025

(Rs. In Lacs)

S.No.	Particulars	As at 31st March, 2025 (Audited)	As at 31st March, 2024 (Audited)
	ASSETS		
(1)	Non-current assets		
(a)	Property, plant and equipment	31,754	32,261
(b)	Capital work-in-progress	135	958
(c)	Intangible Assets	2	3
(d)	Financial assets		
	- Investments	12	10
(e)	Other non-Current Assets	459	191
	Total Non-Current Assets	32,362	33,423
(2)	Current assets		
(a)	Inventories	31,765	31,368
(b)	Financial assets		
	- Investments	220	-
	- Trade receivables	12,196	11,849
	- Cash and cash equivalents	40	60
	- Bank Balances other than Cash and Cash Equivalents	2,557	2,720
	- Loans	30	26
	- Other financial assets	9	10
(c)	Other current assets	4,192	4,331
	Total Current Assets	51,009	50,363
	Total	83,371	83,786
	EQUITY AND LIABILITIES		
(1)	Equity		
(a)	Equity Share capital	1,982	1,982
(b)	Other Equity	28,337	25,524
		30,319	27,506
(2)	LIABILITIES		
(a)	Non-current liabilities		
	Financial liabilities		
	- Borrowings	7,847	11,513
(b)	Non-Current Provisions	364	437
(c)	Deferred tax liabilities (Net)	3,514	3,473
(d)	Other non-current liabilities	398	428
	Total Non-Current Liabilities	12,123	15,851
(3)	Current liabilities		
(a)	Financial liabilities		
	- Borrowings	17,484	17,090
	- Trade payables		
	(a) Total outstanding dues of micro & small enterprises	48	26
	(b) Total outstanding dues of creditors other than micro & small enterprises	18,940	18,748
	- Other financial liabilities	2,905	3,302
(b)	Other current liabilities	1,005	956
(c)	Current Provisions	547	307
	Total Current Liabilities	40,929	40,429
	Total	83,371	83,786



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STATEMENT OF CASH FLOW FOR THE YEAR ENDED 31ST MARCH, 2025			
(Rs. In Lacs)			
S.No.	Particulars	31st March, 2025 (AUDITED)	31st March, 2024 (AUDITED)
A	CASH FLOW FROM OPERATING ACTIVITIES :		
	Net Profit before tax and extraordinary items	3,511	2,487
	Adjusted for:		
	Depreciation	2,234	2,178
	Provision for Doubtful Debts	7	-
	Interest Paid	4,645	4,359
	(Profit)/Loss on sale of fixed assets (Net)	7	(25)
	Dividend Received	(1)	(1)
	Interest Income	(248)	(181)
	OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	10,155	8,817
	Adjusted for:		
	Trade and other receivables	(65)	(3,063)
	Inventories	(397)	(2,699)
	Trade Payables and advances from customers	(204)	5,148
	CASH GENERATED FROM OPERATIONS	9,489	8,203
	Direct Taxes paid / adjusted	(460)	(605)
	Cash flow before extra ordinary items	9,029	7,598
	Extra Ordinary items	-	-
	Net cash from Operating activities (A)	9,029	7,598
B	CASH FLOW FROM INVESTING ACTIVITIES :		
	Net Changes in fixed assets	(3,060)	(5,344)
	Sale of fixed assets	149	158
	Net Changes in Investment	(210)	-
	Capital Advances	(259)	815
	Dividend Received	1	1
	Interest Received	248	181
	Net Cash from Investing activities (B)	(1,131)	(4,189)
C	CASH FLOW FROM FINANCING ACTIVITIES :		
	Interest paid	(4,645)	(4,359)
	Net Proceeds/(Repayment) of Long Term Borrowings	(3,732)	(446)
	Net Proceeds/(Repayment) from Short term Borrowings	459	1,239
	Net Cash from Financing activities (C)	(7,918)	(3,566)
	NET INCREASE IN CASH AND CASH EQUIVALENTS (A+ B+ C)	(20)	(157)
	CASH AND CASH EQUIVALENTS AT THE BEGINNING	60	217
	CASH AND CASH EQUIVALENTS AT THE END	40	60
01. Proceeds from long term and other borrowings are shown net of repayment.			
02. Cash and Cash equivalents represent cash and bank balances only.			



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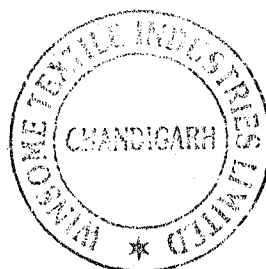
NOTES:

1	The above audited financial results have been reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on 17th May, 2025. The financial statements are in accordance with Indian Accounting Standards (IND AS) as prescribed u/s 133 of the companies Act, 2013, read with relevant Companies Indian Accounting Standards Rules.
2	The company's operations predominantly comprises of only one segment-Textile (Yarn and Allied Activities).
3	The Code on Social Security 2020 has been notified in the Official Gazette on 29th September 2020. The effective date from which the changes are applicable is yet to be notified. Impact if any of the change will be assessed and accounted in the period in which said Code becomes effective.
4	The previous period figures have been regroup/rearranged, wherever considered necessary.
5	The figures of the last quarter of current and previous year are the balancing figures between audited figures in respect of the full financial year and published year to date figures upto the 3rd quarter of the respective financial year.
<div>Place: Chandigarh Date: 17.05.2025</div> <div> Ashish Bagrodia (Chairman cum Managing Director) DIN: 00047021</div>	



ANNEXURE –B**Details under Regulation 30 of the Listing Regulations**

Sr.No.	Particulars	Details
1.	Reason for Change	No Change (Re-appointment)
2.	Date of appointment/re-appointment	17th May 2025
3.	Terms of appointment/re-appointment	To conduct the Cost Audit of the Company for F.Y. 2025-2026.
4.	Brief Profile (in case of re-appointment)	<p>Name of auditor: K.K. Sinha & Associates, Cost Accountants.</p> <p>M/s K.K. Sinha & Associates, Cost Accountants is the firm of Cost Accountants having more than 26 years of experience in Cost accounting Records, Cost Audit, Cost Audit , Cost Compliance Reports and other Tax Related Services.</p>
5.	Disclosures of relationships between directors (in case of appointment of a director)	NIL



ANNEXURE –C**Details under Regulation 30 of the Listing Regulations**

Sr.No.	Particulars	Details
1.	Reason for Change	No Change (Re-appointment)
2.	Date of appointment/re-appointment	17th May 2025
3.	Terms of appointment/Re-appointment	Appointment is subject to the approval of shareholders of the Company to conduct the Secretarial Audit of the Company for a term of Five Consecutive Years.
4.	Brief Profile (in case of re-appointment)	<p>Name of Auditor: Sh. Ramesh Bhatia, Practicing Company Secretary.</p> <p>Sh. Ramesh Bhatia, Practicing Company secretary having more than 26 years of experience in Legal and Secretarial matters and provide services to various Listed and Unlisted entities.</p>
5.	Disclosures of relationships between directors (in case of appointment of a director)	NIL

