

Winmore Leasing And Holdings Limited

Regd. Office: "Ashiana", 69-C, Bhulabhai Desai Road, Mumbai – 400 026

Tel. No.: 022-23686617

E-mail Id: ho@hawcoindia.com

CIN: L67120MH1984PLC272432

Website: www.winmoreleasingandholdings.com

9th November, 2023

To,

Metropolitan Stock Exchange of India Limited
205 (A), 2nd Floor, Piramal Agastya Corporate Park,
Kamani Junction, LBS Road,
Kurla (West),
Mumbai - 400070

Re : Submission of Unaudited Financial Results of the Company for the quarter and half year ended 30th September, 2023.

Dear Sirs,

Enclosed herewith are the copies of unaudited financial results of the Company (Standalone and Consolidated) for the quarter and half year ended 30th September, 2023, as approved by the Board of Directors of the Company at its meeting held today, which commenced at 4:30 pm and concluded on 5:00 pm, together with copies of the Limited Review Reports thereon of M/s. Bharat Gupta & Company, auditors of the Company.

Further, please note that the Regulation 32 (1) of SEBI (LOADR) Regulations, 2015 is not applicable to the Company for the quarter and half year ended 30th September, 2023.

Thanking you,

Yours faithfully,

For **Winmore Leasing And Holdings Limited**

Anuj Rameshkumar Mehta
Company Secretary & Compliance Officer

Encl : a/a



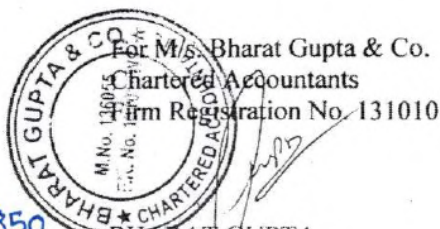
BHARAT GUPTA & CO.

Chartered Accountants

Limited review report on unaudited Standalone quarterly and year to date financial results of Winmore Leasing & Holdings Limited pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors
Winmore Leasing & Holdings Ltd,
Mumbai

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Winmore Leasing & Holdings Ltd ("the Company") for the quarter ended September 30, 2023 and year to date from April 1, 2023 to September 30, 2023 ("the Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").
2. This Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. The Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 'Interim Financial Reporting' prescribed under Section 133 of the Companies Act, 2013 (the Act) read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our Review of the Statement in accordance with the Standard on Review Engagement SRE 2410 "Review of Interim Financial Information Performed by Independent Auditors" issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the interim Financial Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with applicable Indian Accounting Standards prescribed under section 133 of the Act and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed or that it contains any material misstatement.



UDIN: 23136055BGXXCK9850

Place: Mumbai

Dated: 09th November, 2023

BHARAT GUPTA

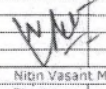
Proprietor

Membership No: 136055

WINMORE LEASING & HOLDINGS LTD						
Regd. Office: Ashiana 69-C • Bhulabhai Desai Road • Mumbai – 400 026						
Tel. No.: 022-23686617 E-mail Id: ho@hawcoindia.com						
CIN No.: L67120MH1984PLC272432; Website: www.winmoreleasingandholdings.com						
PART I						₹ in Lakhs
Statement of Standalone Unaudited Financial Results for the Quarter and Year ended 30-09-2023						
Particulars	3 months ended 30/09/2023	3 months ended 30/06/2023	Corresponding 3 months ended 30/09/2022	Year to date for period ended 30/09/2023	Year to date for period ended 30/09/2022	Previous year ended 31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Income						
I Revenue from operations						
(i) Interest income	-	-	-	-	-	-
(ii) Dividend income	1.38	-	-	1.38	-	0.72
(iii) Rental income	0.75	0.75	1.50	1.50	3.00	4.75
(iv) Fees and commission income	-	-	-	-	-	-
(v) Net gain on fair value changes	2.44	2.37	0.15	4.81	0.26	4.14
(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii) Sale of products	-	-	-	-	-	-
(viii) Sale of services	2.70	2.70	1.66	5.40	1.66	6.69
(ix) Other operating income	-	-	-	-	-	-
Total revenue from operations	7.27	5.82	3.31	13.09	4.92	16.30
Other Income	-	-	-	-	-	0.18
III Total Income (I + II)	7.27	5.82	3.31	13.09	4.92	16.48
Expenses						
(i) Finance costs	-	-	-	-	-	592.88
(ii) Fees and commission expenses	-	-	-	-	-	-
(iii) Net loss on fair value changes	-	-	-	-	-	-
(iv) Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(v) Impairment on financial instruments	-	-	-	-	-	-
(vi) Cost of materials consumed	-	-	-	-	-	-
(vii) Purchases of Stock-in-trade	-	-	-	-	-	-
(viii) Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
(ix) Employee benefits expenses	2.96	2.88	1.66	5.84	2.11	7.85
(x) Depreciation, amortization and impairment	0.03	0.04	0.22	0.07	0.44	0.57
(xi) Other expenses	1.08	1.52	1.70	2.60	3.59	6.04
IV Total expenses	4.07	4.44	3.58	8.51	6.14	607.34
V Profit / (Loss) before exceptional items and tax (III-IV)	3.20	1.38	(0.27)	4.58	(1.22)	(590.86)
VI Exceptional items	-	-	-	-	-	94.06
VII Profit / (Loss) before tax (V-VI)	3.20	1.38	(0.27)	4.58	(1.22)	(496.80)
VIII Tax expenses:						
(a) Current tax (Including earlier year tax)	(0.03)	-	-	(0.03)	-	-
(b) Deferred tax	0.62	0.52	0.04	1.14	(1.16)	16.21
IX Profit / (Loss) for the period/year from continuing operations (VII-VIII)	2.61	0.86	(0.31)	3.47	(0.06)	(513.01)
X Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI Tax expense of discontinued operations	-	-	-	-	-	-
XII Profit / (Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII Profit / (Loss) for the period/year (IX+XII)	2.61	0.86	(0.31)	3.47	(0.06)	(513.01)
XIV Other Comprehensive Income/(Loss) (A+B)						
(A) (a) Items that will not be reclassified to Profit or Loss	37.54	76.14	97.75	113.68	101.26	77.92
(b) Income tax on items that will not be reclassified to Profit or Loss	(4.29)	(8.70)	(11.16)	(12.99)	(11.58)	(8.87)
(B) (a) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
(b) Income tax on items that will be reclassified to Profit or Loss	-	-	-	-	-	-
Other Comprehensive Income/(Loss) (A+B)	33.25	67.44	86.59	100.69	89.68	69.05
XV Total Comprehensive income for the period/year (XIII+XIV) (Comprising Profit/(Loss) and other Comprehensive Income for the period/Year)	35.86	68.30	86.28	104.16	89.62	(443.96)
XVI Earnings Per Share (not annualised) (for continuing operations)- (Face value of ₹ 10 each)						
Basic (in ₹)	0.26	0.09	(0.03)	0.35	(0.01)	(51.36)
Diluted (in ₹)	0.26	0.09	(0.03)	0.35	(0.01)	(51.36)
XVII Earnings Per Share (not annualised) (for discontinued operations)- (Face value of ₹ 10 each)						
Basic (in ₹)	-	-	-	-	-	-
Diluted (in ₹)	-	-	-	-	-	-
XVIII Earnings Per Share (not annualised) (for continuing and discontinued operations)- (Face value of ₹ 10 each)						
Basic (in ₹)	0.26	0.09	(0.03)	0.35	(0.01)	(51.36)
Diluted (in ₹)	0.26	0.09	(0.03)	0.35	(0.01)	(51.36)

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CIN No.: L67120MH1984PLC272432; Website: www.winmoreleasingandholdings.com							
PART-II Segment wise Revenue, Results, Assets & Liabilities							
Sr.No.	Particulars	3 months ended 30/09/2023	3 months ended 30/06/2023	Corresponding 3 months ended 30/09/2022	Year to date for period ended 30/09/2023	Year to date for period ended 30/09/2022	Previous year ended 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue:						
	a) Leasing	0.75	0.75	1.50	1.50	3.00	4.75
	b) Investing	3.82	2.37	0.15	6.19	0.26	4.86
	c) Service	2.70	2.70	1.66	5.40	1.66	6.69
	d) Unallocated income	-	-	-	-	-	-
	Net sales / income from operations	7.27	5.82	3.31	13.09	4.92	16.30
2	Segment Results:						
	a) Leasing	0.68	0.65	0.85	1.33	1.76	3.18
	b) Investing	3.82	2.36	0.14	6.18	0.25	(588.03)
	c) Service	0.05	0.09	0.31	0.14	0.31	0.15
	d) Unallocated income / (expenditure) (Net)	(1.35)	(1.72)	(1.57)	(3.07)	(3.54)	(6.16)
		3.20	1.38	(0.27)	4.58	(1.22)	(590.86)
	Less: Finance Costs	-	-	-	-	-	-
	Profit / (Loss) before exceptional items and tax	3.20	1.38	(0.27)	4.58	(1.22)	(590.86)
	Less: Exceptional items	-	-	-	-	-	94.06
	Profit / (Loss) before tax	3.20	1.38	(0.27)	4.58	(1.22)	(496.80)
3	Segment Assets :						
	a) Leasing	4.05	4.08	40.99	4.05	40.99	4.13
	b) Investing	7,820.81	7,780.84	7,592.82	7,820.81	7,592.82	7,702.32
	c) Service	2.37	1.06	-	2.37	-	-
	d) Unallocated	5.48	5.57	5.23	5.48	5.23	7.24
	Total	7,832.71	7,791.55	7,639.04	7,832.71	7,639.04	7,713.69
4	Segment Liabilities :						
	a) Leasing	1.00	1.00	1.00	1.00	1.00	1.00
	b) Investing	10,474.90	10,474.90	9,882.03	10,474.90	9,882.03	10,474.90
	c) Service	4.04	3.79	2.57	4.04	2.57	3.53
	d) Unallocated	32.22	27.17	3.48	32.22	3.48	17.87
	Total	10,512.16	10,506.86	9,889.08	10,512.16	9,889.08	10,497.30

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BALANCE SHEET					
Particulars				As at 30-09-2023 Unaudited	As at 31-03-2023 Audited
₹ in Lakhs					
ASSETS					
Financial Assets					
(a)	Cash and cash equivalents			2.06	4.48
(b)	Bank Balance other than (a) above			-	-
(c)	Derivative financial instruments			-	-
(d)	Receivables			-	-
	(I) Trade Receivables			2.37	-
	(II) Other Receivables			-	-
(e)	Loans			-	-
(f)	Investments			7,820.81	7,702.32
(g)	Other Financial assets			0.24	0.24
				7,825.48	7,707.04
Non-financial Assets					
(a)	Inventories			-	-
(b)	Current tax assets (Net)			3.14	2.52
(c)	Deferred tax Assets (Net)			-	-
(d)	Investment Property			3.62	3.68
(e)	Biological assets other than bearer plants			-	-
(f)	Property, Plant and Equipment			0.19	0.20
(g)	Capital work-in-progress			-	-
(h)	Right of use of Asset			-	-
(i)	Intangible assets under development			-	-
(j)	Goodwill			-	-
(k)	Other Intangible assets			-	-
(l)	Other non-financial assets			0.28	0.25
				7.23	6.65
	Total Assets			7,832.71	7,713.69
LIABILITIES AND EQUITY					
LIABILITIES					
Financial Liabilities					
(a)	Derivative financial instruments			-	-
(b)	Payables			-	-
	(I) Trade Payables			-	-
	(i) total outstanding dues of micro enterprises and small enterprises			-	-
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			-	-
	(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			-	-
(f)	Subordinated Liabilities			10,474.90	10,474.90
(g)	Other financial liabilities			2.71	1.98
				10,477.61	10,476.88
Non-Financial Liabilities					
(a)	Current tax liabilities (Net)			-	-
(b)	Provisions			3.53	3.53
(c)	Deferred tax liabilities (Net)			31.02	16.89
(d)	Other non-financial liabilities			-	-
				34.55	20.42
EQUITY					
(a)	Equity Share capital			99.89	99.89
(b)	Other Equity			(2,779.34)	(2,883.50)
				(2,679.45)	(2,783.61)
	Total Liabilities and Equity			7,832.71	7,713.69

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CIN No.: L67120MH1984PLC272432; Website: www.winmoreleasingandholdings.com					
STATEMENT OF CASH FLOW				₹ in Lakhs	
Particulars				Period ended 30-09-2023	Period ended 30-09-2022
				Unaudited	Unaudited
A. CASH FLOW FROM OPERATING ACTIVITIES					
Profit / (Loss) Before Tax				4.58	(1.22)
Adjustments for				-	-
Depreciation				0.07	0.44
Dividend Received				(1.39)	-
Profit on Sale of Investment Property				-	-
Finance costs				-	-
Gain on Sale/fair value changes of Investments (Net)				(4.81)	(0.26)
Interest Received				-	-
Operating Profit before Working Capital Changes				(1.54)	(1.04)
Movements in Working Capital					
(Increase)/Decrease in other non financial assets				-	-
Decrease / (Increase) in Trade Receivables				(2.37)	(0.92)
Increase/(Decrease) in other financial liabilities				0.73	(0.27)
Increase/(Decrease) in other non-financial liabilities				-	3.12
Cash Generated from Operations before Interest and Income from Investments				(1.18)	0.89
Dividend Received				-	-
Cash Generated from Operations				(1.18)	0.89
Taxes Paid (Net of Refund)				0.62	(0.38)
Net Cash Flow from Operating Activities				(2.56)	0.51
B. CASH FLOW FROM INVESTING ACTIVITIES					
Purchase of Property, Plant and Equipment				-	(0.18)
Sale/ (Purchase) of Investments (Net)				-	(3.41)
Net Cash from Investing Activities				-	(3.59)
C. CASH FLOW FROM FINANCING ACTIVITIES					
Net cash from Financing Activities				-	-
Net Increase / (Decrease) in Cash & Cash Equivalents ((A+B+C)				(2.56)	(3.08)
Opening Cash & Cash Equivalents				4.48	3.79
Closing Cash & Cash Equivalents				2.06	0.71
				2.42	3.08
Components of Cash & Cash Equivalents :					
Cash on Hand				0.05	0.02
Balances with Banks-					
On Current Accounts				2.01	0.59
Cash and Cash Equivalent in Cash Flow Statement				2.06	0.71
Notes:					
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 09,2023.				
2	Figuras of the previous period have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.				
3	Financial Results is also available on the websites http://www.mseil.in/index.aspx and on the Company's website www.winmoreleasingandholdings.com				
Mumbai November 09, 2023					
				By Order of the Board	
					
				Nign Vasant Mhatre	
				Director	
				CIN: 08294405	





BHARAT GUPTA & CO.

Chartered Accountants

Limited review report on unaudited Consolidated quarterly and year to date financial results of Winmore Leasing & Holdings Ltd pursuant to the regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors
Winmore Leasing & Holdings Ltd.,
Mumbai

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Winmore Leasing & Holdings Ltd ('the Holding Company') and its subsidiary company (the holding company and its subsidiary are referred to as 'the Group') for the quarter and half year ended on 30th September, 2023 ('the Statement'), being submitted by the Holding Company pursuant to requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').
2. This Statement is the responsibility of the Holding Company's management and has been approved by its Board of Directors. The Statement has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013, and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the Listing Regulations, to the extent applicable.

4. The Statement includes the financial results of the Subsidiary company West Pioneer Properties (India) Private Limited.





BHARAT GUPTA & CO.

Chartered Accountants

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review reports of other auditors referred to in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial information/financial result of the subsidiary included in the Consolidated Unaudited Financial Results, whose interim financial information/financial results reflect total assets (before consolidation adjustments) of Rs. 40,979.59 lakhs as at 30th September, 2023, total revenue (before consolidation adjustments) of Rs 6,434.90 lakhs & Rs. 8,503.07 lakhs, total net Loss after tax of Rs. 1,391.26 lakhs and Rs. 963.21 lakhs and total comprehensive Loss of Rs. 1,393.17 lakhs & Rs. 965.12 lakhs for the quarter and half year ended 30th September, 2023 respectively, and net cash inflows amounting (before consolidation adjustments) to Rs 722.27 lakhs for the period from 1st April, 2023 to 30th September, 2023, as considered in the unaudited consolidated financial results. These interim financial results and other financial information have been reviewed by other auditor, whose reports have been furnished to us by the management. Our conclusion, in so far as it relates to the affairs of such subsidiary is based solely on the report of other auditors. Our conclusion is not modified in respect of this matter.

For M/s. Bharat Gupta & Co.

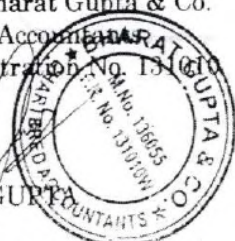
Chartered Accountants

Firm Registration No. 136055

BHARAT GUPTA

Proprietor

Membership No: 136055



UDIN: 23136055BGXXCJ5463



Place: Mumbai

Dated: 09th November, 2023

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PART I							₹ in Lakhs
Statement of Consolidated Unaudited Financial Results for the Quarter and half year ended 30-09-2023							
Sr. No.	Particulars	3 months ended 30/09/2023	3 months ended 30/06/2023	Corresponding 3 months ended 30/09/2022	Year to date for period ended 30/09/2023	Year to date for period ended 30/09/2022	Previous year ended 31/03/2023
		Unaudited	Unaudited	Unaudited and Restated (Refer note 6)	Unaudited	Unaudited and Restated (Refer note 6)	Unaudited and Restated (Refer note 6)
I	Income						
	Revenue from operations						
(i)	Interest income	19.11	15.06	5.96	34.17	10.48	23.61
(ii)	Dividend income	1.38	-	-	1.38	-	0.72
(iii)	Rental income	753.30	702.86	553.70	1,456.16	1,197.32	2,451.08
(iv)	Fees and commission income	-	-	-	-	-	-
(v)	Net gain on fair value changes	2.44	2.37	0.15	4.81	0.26	4.14
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii)	Sale of products (Properties)	5,102.37	719.31	217.77	5,821.68	1,735.50	5,558.93
(viii)	Sale of services	560.73	581.38	458.67	1,142.11	939.30	1,916.12
(ix)	Other operating income	-	-	-	-	-	-
	Total revenue from operations	6,439.33	2,020.98	1,236.25	8,460.31	3,882.86	9,954.60
II	Other Income	2.84	53.01	31.67	55.85	53.08	130.74
III	Total Income (I + II)	6,442.17	2,073.99	1,267.92	8,516.16	3,935.94	10,085.34
	Expenses						
(i)	Finance costs	250.07	257.37	269.64	507.44	543.22	1,606.37
(ii)	Fees and commission expenses	-	-	-	-	-	-
(iii)	Net loss on fair value changes	-	-	-	-	-	-
(iv)	Net loss on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(v)	Impairment on financial instruments	-	-	-	-	-	-
(vi)	Cost of materials consumed (Construction Cost)	3,592.66	506.02	172.96	4,098.68	1,234.74	4,029.02
(vii)	Purchases of Stock-in-trade	-	-	-	-	-	-
(viii)	Changes in inventories of finished goods, stock-in-trade and work-in-progress	-	-	-	-	-	-
(ix)	Employee benefits expenses	140.60	78.19	126.23	218.79	175.05	438.98
(x)	Depreciation, amortization and impairment	178.55	165.51	192.88	344.06	391.21	770.30
(xi)	Power and Fuel	202.51	229.96	191.28	432.47	383.08	732.29
(xii)	Repairs and Maintenance	78.90	106.48	88.71	185.38	236.32	496.29
(xiii)	Other expenses	348.81	301.03	276.44	649.84	571.01	1,078.47
IV	Total expenses	4,792.10	1,644.56	1,318.14	6,436.66	3,534.63	9,151.72
V	Profit / (Loss) before exceptional items and tax (III-IV)	1,650.07	429.43	(50.22)	2,079.50	401.31	933.62
VI	Exceptional items (Expenses/(Income))	3,038.13	-	-	3,038.13	-	(94.06)
VII	Profit / (Loss) before tax (V-VI)	(1,388.06)	429.43	(50.22)	(958.63)	401.31	1,027.68
VIII	Tax expense:						
(1)	Current tax (Including earlier year tax)	(0.03)	-	-	(0.03)	-	6.15
(2)	Deferred tax	0.62	0.52	0.04	1.14	(1.16)	16.21
IX	Profit / (Loss) for the period/year from continuing operations (VII-VIII)	(1,388.65)	428.91	(50.26)	(959.74)	402.47	1,005.32
X	Profit / (Loss) from discontinued operations	-	-	-	-	-	-
XI	Tax expense of discontinued operations	-	-	-	-	-	-
XII	Profit / (Loss) from discontinued operations (after tax) (X-XI)	-	-	-	-	-	-
XIII	Profit / (Loss) for the period/year (IX+XII)	(1,388.65)	428.91	(50.26)	(959.74)	402.47	1,005.32
XIV	Other Comprehensive Income						
(A)	(a) Items that will not be reclassified to Profit or Loss	35.63	76.14	86.24	111.77	89.75	66.23
	(b) Income tax on items that will not be reclassified to Profit or Loss	(4.29)	(8.70)	(11.16)	(12.99)	(11.58)	(8.87)
(B)	(a) Items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	(b) Income tax on items that will be reclassified to Profit or Loss	-	-	-	-	-	-
	Total Other Comprehensive Income (A+B)	31.34	67.44	75.08	98.78	78.17	57.36
XV	Total Comprehensive income for the period/year (XIV+XIII) (Comprising Profit/(Loss) and other Comprehensive Income for the period/year)	(1,357.31)	496.35	24.82	(860.96)	480.64	1,062.68
XVI	Profit for the period/year attributable to:						
	Owners of the Company	(1,298.85)	401.28	(48.62)	(897.57)	376.49	907.33
	Non-controlling interest	(89.80)	27.63	(1.64)	(62.17)	25.98	97.99
XVII	Other comprehensive income for the Period/year attributable to:						
	Owners of the Company	31.46	67.44	75.82	98.90	78.91	58.11
	Non-controlling interest	(0.12)	-	(0.74)	(0.12)	(0.74)	(0.75)
XVIII	Total comprehensive income for the period/year attributable to:						
	Owners of the Company	(1,267.39)	468.72	27.20	(798.67)	455.40	965.44
	Non-controlling interest	(89.92)	27.63	(2.38)	(62.29)	25.24	97.24
XIX	Earnings Per Share (not annualised) (for continuing operations)- (Face value of ₹ 10 each)						
	Basic (in ₹)	(139.01)	42.94	(5.03)	(96.08)	40.29	100.64
	Diluted (in ₹)	(139.01)	42.94	(5.03)	(96.08)	40.29	100.64
XX	Earnings Per Share (not annualised) (for discontinued operations)- (Face value of ₹ 10 each)						
	Basic (in ₹)	-	-	-	-	-	-
	Diluted (in ₹)	-	-	-	-	-	-
XXI	Earnings Per Share (not annualised) (for continuing and discontinued operations)-(Face value of ₹ 10 each)						
	Basic (in ₹)	(139.01)	42.94	(5.03)	(96.08)	40.29	100.64
	Diluted (in ₹)	(139.01)	42.94	(5.03)	(96.08)	40.29	100.64

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CIN No.: L67120MH1984PLC272432; Website: www.winmoreleasingandholdings.com							
PART-II Segment wise Revenue, Results, Assets & Liabilities							
Sr. No.	Particulars	3 months ended 30/09/2023	3 months ended 30/06/2023	Corresponding 3 months ended 30/09/2022	Year to date for period ended 30/09/2023	Year to date for period ended 30/09/2022	Previous year ended 31/03/2023
		Unaudited	Unaudited	Unaudited and Restated (Refer note 6)	Unaudited	Unaudited and Restated (Refer note 6)	Unaudited and Restated (Refer note 6)
1	Segment Revenue:						
	a) Leasing	0.75	0.75	1.50	1.50	3.00	4.75
	b) Investing	3.82	2.37	0.15	6.19	0.26	4.86
	c) Service	2.70	2.70	1.66	5.40	1.66	6.69
	d) Retail	1,160.94	1,124.24	921.19	2,285.18	1,944.92	3,953.14
	e) Residential	4,780.09	0.58	34.45	4,780.67	35.04	94.89
	f) Office	9.16	2.45	2.90	11.61	3.97	58.75
	g) Warehousing	328.61	716.86	180.99	1,045.47	1,697.66	5,407.63
	h) Family Entertainment Centre	152.33	156.97	88.25	309.30	187.51	403.61
	i) Unallocated	0.93	14.06	5.16	14.99	8.84	20.28
	Net sales / income from operations	6,439.33	2,020.98	1,236.25	8,460.31	3,882.86	9,954.60
2	Segment Results:						
	a) Leasing	0.68	0.65	0.85	1.33	1.76	3.18
	b) Investing	3.82	2.36	0.14	6.18	0.25	(588.03)
	c) Service	0.05	0.09	0.31	0.14	0.31	0.15
	d) Retail	452.40	440.45	300.07	892.85	675.75	1,544.39
	e) Residential	1,429.90	(28.37)	(9.75)	1,401.53	(19.04)	(32.35)
	f) Office	(29.91)	(9.27)	(4.92)	(39.18)	(6.31)	(2.25)
	g) Warehousing	95.08	208.83	74.73	303.91	480.16	1,471.59
	h) Family Entertainment Centre	84.66	82.26	68.17	166.92	148.11	292.23
	i) Unallocated	(136.54)	(10.20)	(210.18)	(146.74)	(336.46)	(741.80)
		1,900.14	686.80	219.42	2,586.94	944.53	1,947.11
	Less: Finance Costs	250.07	257.37	269.64	507.44	543.22	1,013.49
	Profit / (Loss) before exceptional items and tax	1,650.07	429.43	(50.22)	2,079.50	401.31	933.62
	Less: Exceptional items (Expenses/(Income))	3,038.13	-	-	3,038.13	-	(94.06)
	Profit / (Loss) before tax	(1,388.06)	429.43	(50.22)	(958.63)	401.31	1,027.68
3	Segment Assets :						
	a) Leasing	4.05	4.08	40.99	4.05	40.99	4.13
	b) Investing	617.71	577.74	389.72	617.71	389.72	499.22
	c) Service	2.37	1.06	-	2.37	-	-
	d) Retail	9,670.24	9,375.19	10,004.03	9,670.24	10,004.03	9,477.52
	e) Residential	26,038.97	29,586.28	24,662.28	26,038.97	24,662.28	26,929.42
	f) Office	1,369.19	1,412.33	1,638.84	1,369.19	1,638.84	1,452.45
	g) Warehousing	3,581.48	5,140.04	5,373.59	3,581.48	5,373.59	4,494.30
	h) Family Entertainment Centre	252.96	226.13	145.74	252.96	145.74	213.76
	i) Unallocated	72.23	215.70	410.97	72.23	410.97	445.27
	Total	41,609.20	46,538.55	42,666.16	41,609.20	42,666.16	43,516.07
4	Segment Liabilities :						
	a) Leasing	1.00	1.00	1.00	1.00	1.00	1.00
	b) Investing	10,474.90	10,474.90	9,882.02	10,474.90	9,882.02	10,474.90
	c) Service	4.04	3.79	2.57	4.04	2.57	3.53
	d) Retail	7,202.97	7,276.98	8,485.67	7,202.97	8,485.67	7,301.30
	e) Residential	14,136.20	19,123.52	14,861.36	14,136.20	14,861.36	16,663.97
	f) Office	1,650.07	1,708.46	1,806.82	1,650.07	1,806.82	1,765.79
	g) Warehousing	3,388.96	1,938.06	2,719.97	3,388.96	2,719.97	1,757.46
	h) Family Entertainment Centre	33.49	38.49	123.70	33.49	123.70	109.34
	i) Unallocated	3,327.68	3,226.13	3,113.76	3,327.68	3,113.76	3,187.93
	Total	40,219.31	43,791.33	40,996.87	40,219.31	40,996.87	41,265.22

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BALANCE SHEET						
Particulars				As at 30-09-2023	As at 31-03-2023	
				Unaudited	Unaudited and Restated (Refer note 6)	
Financial Assets						
(a)	Cash and cash equivalents			724.33	624.63	
(b)	Bank Balance other than (a) above			1,180.36	528.64	
(c)	Derivative financial instruments			-	-	
(d)	Receivables					
	(I) Trade Receivables			1,967.94	2,786.96	
	(II) Other Receivables			-	-	
(e)	Loans			-	-	
(f)	Investments			617.71	499.22	
(g)	Other Financial assets			198.65	166.59	
				4,688.99	4,606.04	
Non-financial Assets						
(a)	Inventories			27,069.60	29,149.23	
(b)	Current tax assets (Net)			657.16	462.89	
(c)	Deferred tax Assets (Net)			-	-	
(d)	Investment In Property			3.62	3.68	
(e)	Biological assets other than bearer plants			-	-	
(f)	Property, Plant and Equipment			8,681.34	8,902.51	
(g)	Capital work-in-progress			-	-	
(h)	Right of use of Asset			-	-	
(i)	Intangible assets under development			-	-	
(j)	Goodwill			-	-	
(k)	Other Intangible assets			6.87	9.25	
(l)	Other non-financial assets			501.62	382.47	
				36,920.21	38,910.03	
	Total Assets			41,609.20	43,516.07	
LIABILITIES AND EQUITY						
LIABILITIES						
Financial Liabilities						
(a)	Derivative financial instruments			-	-	
(b)	Payables					
	(I) Trade Payables					
	(i) total outstanding dues of micro enterprises and small enterprises			44.51	141.83	
	(ii) total outstanding dues of creditors other than micro enterprises and small enterprises			1,240.32	1,088.97	
	(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)			10,207.11	10,770.80	
(e)	Deposits			-	-	
(f)	Subordinated Liabilities			13,633.96	13,463.97	
(g)	Other financial liabilities			1,722.72	1,680.37	
				26,848.62	27,145.94	
Non-Financial Liabilities						
(a)	Current tax liabilities (Net)			-	-	
(b)	Provisions			52.18	48.16	
(c)	Deferred tax liabilities (Net)			31.02	16.89	
(d)	Other non-financial liabilities			13,287.49	14,054.23	
				13,370.69	14,119.28	
EQUITY						
(a)	Equity Share capital			99.89	99.89	
(b)	Other Equity			562.48	1,361.15	
				662.37	1,461.04	
	Non-Controlling Interest			727.52	789.81	
	Total Liabilities and Equity			41,609.20	43,516.07	

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STATEMENT OF CASH FLOW					
Particulars				Period ended 30-09-2023	Period ended 30-09-2022
				Unaudited	Unaudited and Restated (Refer note 6)
Cash flow from operating activities					
(Loss) before exceptional items and tax				(958.63)	401.31
Adjustments to reconcile loss before tax to net cash flows					
Depreciation/ amortization				344.06	391.21
Profit on sale of fixed assets				(7.21)	-
Assets written off				9.52	0.08
Gain on Sale/fair value changes of Investments (Net)				(4.81)	(0.26)
Provision for doubtful debt/bad debt write off				14.51	74.53
Sundry Balances Written Back				(3.26)	(0.53)
Fair Valuation of security deposit & lease				(15.01)	(11.10)
Interest expense				507.44	543.22
Interest income				(34.17)	(10.48)
Dividend income				(1.39)	-
Operating profit before working capital changes				(148.94)	1,385.98
Movements in working capital :					
Increase / (Decrease) in Trade Payables				57.30	(291.09)
(Increase) / Decrease in Trade Receivables				804.51	(551.54)
(Increase) / Decrease in Inventories				2,233.86	(826.45)
(Increase)/Decrease in other financial Assets				(2.28)	28.70
(Increase)/Decrease in other non financial Assets				(129.56)	(87.72)
Increase/(Decrease) in financial liabilities				(22.13)	189.67
Increase/(Decrease) in Non financial liabilities				(764.42)	3,196.30
Increase/(Decrease) in Subordinated Liabilities				169.99	156.94
Cash (used in) / generated from operations				2,198.33	3,200.79
Direct taxes (paid) net of refunds				(194.27)	(147.01)
Net cash flow (used in) generated from operating activities (A)				2,004.06	3,053.78
Cash flows from investing activities					
Sales/(Purchase) of property, plant and equipment, including CWIP and capital advances				(122.77)	(25.91)
Purchase of current and non current investments				-	(3.41)
Dividend received				1.38	-
Bank deposit				(651.72)	(1.58)
Interest received				19.39	10.09
Net cash flow (used in) investing activities (B)				(753.72)	(20.81)
Cash flows from financing activities					
Proceeds from borrowings				-	100.00
Repayment of borrowings				(563.69)	(2,213.29)
Interest paid				(586.95)	(706.33)
Net cash flow from financing activities (C)				(1,150.64)	(2,819.62)
Net (decrease)/increase in cash and cash equivalents (A + B + C)				99.70	213.35
Opening Cash & Cash Equivalents				624.63	415.36
Closing Cash & Cash Equivalents				724.33	628.71
Components of cash and cash equivalents					
Cash on hand				10.49	5.36
With banks- on current account				713.84	367.35
Fixed Deposits with maturity of less than 3 months				-	256.00
With banks - in Bank deposit restricted				1,180.36	126.99
Total cash and bank balance				1,904.69	755.70
Less: Fixed deposits not considered as cash equivalents				1,180.36	126.99
Cash and cash equivalents in cash flow statement *				724.33	628.71
* Excluding Fixed Deposit not treated as Cash and Cash equivalents					
Notes:					
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on November 09, 2023.				
2	Since the nature of the real estate business of the Group is such that profits / losses do not necessarily accrue evenly over the period, the result of a quarter may not be representative of the profits / losses for the period.				
3	Figures of the previous period have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.				
4	Financial Results is also available on the websites http://www.mseil.in/index.aspx and on the Company's website www.winmoreleasingandholdings.com				
5	An amount of Rs 3038.13 Lakh disclosed under 'Exceptional Items' in the Statement of Profit and Loss for the current quarter and half year ended is on account of GST expenses incurred by the Company's subsidiary namely West Pioneer Properties (India) Pvt Ltd (WPPIL) on account of transfer of leasehold interest held by the Company and Company's erstwhile deemed subsidiary namely Westfield Entertainment Pvt, Ltd which has now been amalgamated into WPPIL.				
6	The Scheme of Amalgamation ("Scheme") between the Company's subsidiary company viz. West Pioneer Properties (India) Private Limited and Company's step down subsidiary company viz. Westfield Entertainment Private Limited, has been Approved by the Regional Director, Western Region, Ministry of Corporate Affairs vide its order dated December 19, 2022, which has become effective on 13th June 2023. The effect of the said Scheme has, accordingly, been accounted. The figures of the corresponding quarter and half year ended 30th September, 2022 has been restated to give effect of the scheme.				
				By Order of the Board	
					
				Nitin Vasant Mhatre	
				Director	
				DIN: 08294405	
					
Mumbai					
November 09, 2023					