

# 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

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13<sup>th</sup> February, 2024

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 ended 31<sup>st</sup> December, 2023.**

Dear Sirs,

Enclosed herewith are the copies of unaudited financial results of the Company (Standalone and Consolidated) for the quarter ended 31<sup>st</sup> December, 2023, as approved by the Board of Directors of the Company at its meeting held today, which commenced at 4:00 p.m and concluded on 4:45 p.m, 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 ended 31<sup>st</sup> December, 2023.

Thanking you,

Yours faithfully,

For **Winmore Leasing And Holdings Limited**

**Anuj Rameshkumar Mehta**  
**Company Secretary & Compliance Officer**

**Encl : a/a**



**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 December 31, 2023 and year to date from April 1, 2023 to December 31, 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 of the Entity*" 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.





# BHARAT GUPTA & CO.

Chartered Accountants

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.

For M/s. Bharat Gupta & Co.

Chartered Accountants

Firm Registration No. 131010W

  
BHARAT GUPTA  
Proprietor  
Membership No: 136055  
UDIN: 24136055BKAILS4999

Place: Mumbai

Dated: 13<sup>th</sup> February, 2024



**WINMORE LEASING & HOLDINGS LTD**

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**PART I**
**₹ in Lakhs**
**Statement of Unaudited Standalone Financial Results for the Quarter and Nine Months Ended 31-12-2023**

Particulars	3 months ended 31/12/2023	3 months ended 30/09/2023	Corresponding 3 months ended 31/12/2022	Year to date for period ended 31/12/2023	Year to date for period ended 31/12/2022	Previous year ended 31/03/2023
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
<b>I Revenue from operations</b>						
(i) Interest income	-	-	-	-	-	-
(ii) Dividend income	0.48	1.38	-	1.86	-	0.72
(iii) Rental income	0.75	0.75	1.00	2.25	4.00	4.75
(iv) Fees and commission Income	-	-	-	-	-	-
(v) Net gain on fair value changes	2.57	2.44	1.63	7.38	1.89	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	2.48	8.10	4.14	6.69
(ix) Other operating income	-	-	-	-	-	-
<b>Total revenue from operations</b>	<b>6.50</b>	<b>7.27</b>	<b>5.11</b>	<b>19.59</b>	<b>10.03</b>	<b>16.30</b>
<b>II Other Income</b>	<b>0.10</b>	<b>-</b>	<b>-</b>	<b>0.10</b>	<b>-</b>	<b>0.18</b>
<b>III Total Income (I + II)</b>	<b>6.60</b>	<b>7.27</b>	<b>5.11</b>	<b>19.69</b>	<b>10.03</b>	<b>16.48</b>
<b>Expenses</b>						
(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	2.86	2.96	2.71	8.70	4.82	7.85
(x) Depreciation, amortization and impairment	0.04	0.03	0.09	0.11	0.53	0.57
(xi) Other expenses	1.31	1.08	1.15	3.91	4.74	6.04
<b>IV Total expenses</b>	<b>4.21</b>	<b>4.07</b>	<b>3.95</b>	<b>12.72</b>	<b>10.09</b>	<b>607.34</b>
<b>V Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>2.39</b>	<b>3.20</b>	<b>1.16</b>	<b>6.97</b>	<b>(0.06)</b>	<b>(590.86)</b>
<b>VI Exceptional items</b>	<b>-</b>	<b>-</b>	<b>92.76</b>	<b>-</b>	<b>92.76</b>	<b>94.06</b>
<b>VII Profit / (Loss) before tax (V-VI)</b>	<b>2.39</b>	<b>3.20</b>	<b>93.92</b>	<b>6.97</b>	<b>92.70</b>	<b>(496.80)</b>
<b>VIII Tax expenses:</b>						
(a) Current tax (Including earlier year tax)	-	(0.03)	-	(0.03)	-	-
(b) Deferred tax	0.64	0.62	16.51	1.78	15.35	16.21
<b>IX Profit / (Loss) for the period/year from continuing operations (VII-VIII)</b>	<b>1.75</b>	<b>2.61</b>	<b>77.41</b>	<b>5.22</b>	<b>77.35</b>	<b>(513.01)</b>
<b>X Profit / (Loss) from discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XI Tax expense of discontinued operations</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XII Profit / (Loss) from discontinued operations (after tax) (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>XIII Profit / (Loss) for the period/year (IX+XII)</b>	<b>1.75</b>	<b>2.61</b>	<b>77.41</b>	<b>5.22</b>	<b>77.35</b>	<b>(513.01)</b>
<b>XIV Other Comprehensive Income/(Loss) (A+B)</b>						
(A) (a) Items that will not be reclassified to Profit or Loss	(49.53)	37.54	32.10	64.15	133.36	77.92
(b) Income tax on items that will not be reclassified to Profit or Loss	5.67	(4.29)	(3.68)	(7.32)	(15.26)	(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	-	-	-	-	-	-
<b>Other Comprehensive Income/(Loss) (A+B)</b>	<b>(43.86)</b>	<b>33.25</b>	<b>28.42</b>	<b>56.83</b>	<b>118.10</b>	<b>69.05</b>
<b>XV Total Comprehensive income for the period/year ( XIII+XIV) (Comprising Profit/(Loss) and other Comprehensive Income for the period/Year)</b>	<b>(42.11)</b>	<b>35.86</b>	<b>105.83</b>	<b>62.05</b>	<b>195.45</b>	<b>(443.96)</b>
<b>XVI Earnings Per Share (not annualised) (for continuing operations)- (Face value of ₹ 10 each)</b>						
Basic (in ₹)	0.18	0.26	7.75	0.52	7.74	(51.36)
Diluted (in ₹)	0.18	0.26	7.75	0.52	7.74	(51.36)
<b>XVII Earnings Per Share (not annualised) (for discontinued operations)- (Face value of ₹ 10 each)</b>						
Basic (in ₹)	-	-	-	-	-	-
Diluted (in ₹)	-	-	-	-	-	-
<b>XVIII Earnings Per Share (not annualised) (for continuing and discontinued operations)- (Face value of ₹ 10 each)</b>						
Basic (in ₹)	0.18	0.26	7.75	0.52	7.74	(51.36)
Diluted (in ₹)	0.18	0.26	7.75	0.52	7.74	(51.36)

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**PART-II****Segment wise Revenue, Results, Assets & Liabilities**

Sr.No.	Particulars	3 months ended 31/12/2023	3 months ended 30/09/2023	Corresponding 3 months ended 31/12/2022	Year to date for period ended 31/12/2023	Year to date for period ended 31/12/2022	Previous year ended 31/03/2023
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue:</b>						
	a) Leasing	0.75	0.75	1.00	2.25	4.00	4.75
	b) Investing	3.05	3.82	1.63	9.24	1.89	4.86
	c) Service	2.70	2.70	2.48	8.10	4.14	6.69
	d) Unallocated income	-	-	-	-	-	-
	<b>Net sales / income from operations</b>	<b>6.50</b>	<b>7.27</b>	<b>5.11</b>	<b>19.59</b>	<b>10.03</b>	<b>16.30</b>
<b>2</b>	<b>Segment Results:</b>						
	a) Leasing	0.68	0.68	0.73	2.01	2.49	3.18
	b) Investing	3.05	3.82	1.64	9.23	1.89	(588.03)
	c) Service	0.12	0.05	0.04	0.26	0.35	0.15
	d) Unallocated income / (expenditure) (Net)	(1.46)	(1.35)	(1.25)	(4.53)	(4.79)	(6.16)
		<b>2.39</b>	<b>3.20</b>	<b>1.16</b>	<b>6.97</b>	<b>(0.06)</b>	<b>(590.86)</b>
	Less: Finance Costs	-	-	-	-	-	-
	<b>Profit / (Loss) before exceptional items and tax</b>	<b>2.39</b>	<b>3.20</b>	<b>1.16</b>	<b>6.97</b>	<b>(0.06)</b>	<b>(590.86)</b>
	Less: Exceptional items	-	-	92.76	-	92.76	94.06
	<b>Profit / (Loss) before tax</b>	<b>2.39</b>	<b>3.20</b>	<b>93.92</b>	<b>6.97</b>	<b>92.70</b>	<b>(496.80)</b>
<b>3</b>	<b>Segment Assets :</b>						
	a) Leasing	4.01	4.05	5.00	4.01	5.00	4.13
	b) Investing	7,776.34	7,820.81	7,755.04	7,776.34	7,755.04	7,702.32
	c) Service	-	2.37	-	-	-	-
	d) Unallocated	5.37	5.48	5.02	5.37	5.02	7.24
	<b>Total</b>	<b>7,785.72</b>	<b>7,832.71</b>	<b>7,765.06</b>	<b>7,785.72</b>	<b>7,765.06</b>	<b>7,713.69</b>
<b>4</b>	<b>Segment Liabilities :</b>						
	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	4.30	4.04	2.95	4.30	2.95	3.53
	d) Unallocated	27.08	32.22	23.29	27.08	23.29	17.87
	<b>Total</b>	<b>10,507.28</b>	<b>10,512.16</b>	<b>9,909.27</b>	<b>10,507.28</b>	<b>9,909.27</b>	<b>10,497.30</b>

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 13, 2024.
- Figures of the previous period have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.
- Financial Results is also available on the websites <http://www.msel.in/index.aspx> and on the Company's website [www.winmoreleasingandholdings.com](http://www.winmoreleasingandholdings.com)

Mumbai  
February 13, 2024

By Order of the Board

Nitin Vasant Mhatre  
Director  
DIN: 08294405





**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 nine months ended on 31st December, 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.





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. 41,173.22 lakhs as at 31st December, 2023, total revenue (before consolidation adjustments) of Rs 4,537.32 lakhs & Rs 12,984.54 lakhs, total net loss after tax of Rs. 416.71 lakhs and Rs. 1,379.92 lakhs and total comprehensive loss of Rs. 416.71 lakhs & Rs. 1,381.83 lakhs for the quarter and nine months ended 31st December 2023 respectively, 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 auditor. Our conclusion is not modified in respect of this matter.

For M/s. Bharat Gupta & Co.

Chartered Accountants

Firm Registration No. 13101017

BHARAT GUPTA

Proprietor

Membership No: 136055



UDIN: 24136055BKAILT2926

Place: Mumbai

Dated: 13<sup>th</sup> February, 2024



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**PART I**

₹ in Lakhs

**Statement of Consolidated Unaudited Financial Results for the Quarter and nine months ended 31-12-2023**

Sr. No.	Particulars	3 months ended 31/12/2023	3 months ended 30/09/2023	Corresponding 3 months ended 31/12/2022	Year to date for period ended 31/12/2023	Year to date for period ended 31/12/2022	Previous year ended 31/03/2023
		Unaudited	Unaudited	Unaudited and Restated (Refer note 5)	Unaudited	Unaudited and Restated (Refer note 5)	Unaudited and Restated (Refer note 5)
<b>I</b>	<b>Income</b>						
	<b>Revenue from operations</b>						
(i)	Interest income	23.48	19.11	4.97	57.65	15.45	23.61
(ii)	Dividend income	0.48	1.38	-	1.86	-	0.72
(iii)	Rental income	774.50	753.30	606.80	2,230.66	1,804.12	2,451.08
(iv)	Fees and commission income	-	-	-	-	-	-
(v)	Net gain on fair value changes	2.57	2.44	1.63	7.38	1.89	4.14
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii)	Sale of products (Properties)	3,179.88	5,102.37	2,652.16	9,001.56	4,387.66	5,558.93
(viii)	Sale of services	562.91	560.73	497.83	1,705.02	1,437.13	1,916.12
(ix)	Other operating income	-	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>4,543.82</b>	<b>6,439.33</b>	<b>3,763.39</b>	<b>13,004.13</b>	<b>7,646.25</b>	<b>9,954.60</b>
<b>II</b>	<b>Other Income</b>	21.38	2.84	33.51	77.23	86.59	130.74
<b>III</b>	<b>Total Income (I + II)</b>	<b>4,565.20</b>	<b>6,442.17</b>	<b>3,796.90</b>	<b>13,081.36</b>	<b>7,732.84</b>	<b>10,085.34</b>
	<b>Expenses</b>						
(i)	Finance costs	234.49	250.07	223.58	741.93	766.80	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)	3,729.70	3,592.66	1,792.58	7,828.38	3,027.32	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	151.89	140.60	118.43	370.68	293.48	438.98
(x)	Depreciation, amortization and impairment	155.55	178.55	193.11	499.61	584.32	770.30
(xi)	Power and Fuel	201.98	202.51	180.87	634.45	563.95	732.29
(xii)	Repairs and Maintenance	113.99	78.90	117.48	299.37	353.80	496.29
(xiii)	Other expenses	369.79	348.81	258.05	1,019.63	829.06	1,078.47
<b>IV</b>	<b>Total expenses</b>	<b>4,957.39</b>	<b>4,792.10</b>	<b>2,884.10</b>	<b>11,394.05</b>	<b>6,418.73</b>	<b>9,151.72</b>
<b>V</b>	<b>Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>(392.19)</b>	<b>1,650.07</b>	<b>912.80</b>	<b>1,687.31</b>	<b>1,314.11</b>	<b>933.62</b>
<b>VI</b>	<b>Exceptional items (Expenses/(Income))</b>	22.13	3,038.13	(92.76)	3,060.26	(92.76)	(94.06)
<b>VII</b>	<b>Profit / (Loss) before tax (V-VI)</b>	<b>(414.32)</b>	<b>(1,388.06)</b>	<b>1,005.56</b>	<b>(1,372.95)</b>	<b>1,406.87</b>	<b>1,027.68</b>
<b>VIII</b>	<b>Tax expense:</b>						
(1)	Current tax (Including earlier year tax)	-	(0.03)	-	(0.03)	-	6.15
(2)	Deferred tax	0.64	0.62	16.51	1.78	15.35	16.21
<b>IX</b>	<b>Profit / (Loss) for the period/year from continuing operations (VII-VIII)</b>	<b>(414.96)</b>	<b>(1,388.65)</b>	<b>989.05</b>	<b>(1,374.70)</b>	<b>1,391.52</b>	<b>1,005.32</b>
<b>X</b>	<b>Profit / (Loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI</b>	<b>Tax expense of discontinued operations</b>	-	-	-	-	-	-
<b>XII</b>	<b>Profit / (Loss) from discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII</b>	<b>Profit / (Loss) for the period/year (IX+XII)</b>	<b>(414.96)</b>	<b>(1,388.65)</b>	<b>989.05</b>	<b>(1,374.70)</b>	<b>1,391.52</b>	<b>1,005.32</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>						
(A)	(a) Items that will not be reclassified to Profit or Loss	(49.53)	35.63	31.49	62.24	121.24	66.23
	(b) Income tax on items that will not be reclassified to Profit or Loss	5.67	(4.29)	(3.61)	(7.32)	(15.19)	(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	-	-	-	-	-	-
	<b>Total Other Comprehensive Income (A+B)</b>	<b>(43.86)</b>	<b>31.34</b>	<b>27.88</b>	<b>54.92</b>	<b>106.05</b>	<b>57.36</b>
<b>XV</b>	<b>Total Comprehensive income for the period/year (XIV+XIII) (Comprising Profit/(Loss) and other Comprehensive Income for the period/year)</b>	<b>(458.82)</b>	<b>(1,357.31)</b>	<b>1,016.93</b>	<b>(1,319.78)</b>	<b>1,497.57</b>	<b>1,062.68</b>
<b>XVI</b>	<b>Profit for the period/year attributable to:</b>						
	Owners of the Company	(388.07)	(1,298.85)	930.21	(1,285.64)	1,306.70	907.33
	Non-controlling interest	(26.89)	(89.80)	58.84	(89.06)	84.82	97.99
<b>XVII</b>	<b>Other comprehensive income for the Period/year attributable to:</b>						
	Owners of the Company	(43.86)	31.46	27.88	55.04	106.79	58.11
	Non-controlling interest	-	(0.12)	(0.00)	(0.12)	(0.74)	(0.75)
<b>XVIII</b>	<b>Total comprehensive income for the period/year attributable to:</b>						
	Owners of the Company	(431.93)	(1,267.39)	958.09	(1,230.60)	1,413.49	965.44
	Non-controlling interest	(26.89)	(89.92)	58.84	(89.18)	84.08	97.24
<b>XIX</b>	<b>Earnings Per Share (not annualised) (for continuing operations)- (Face value of ₹ 10 each)</b>						
	Basic (in ₹)	(41.54)	(139.01)	99.01	(137.62)	139.30	100.64
	Diluted (in ₹)	(41.54)	(139.01)	99.01	(137.62)	139.30	100.64
<b>XX</b>	<b>Earnings Per Share (not annualised) (for discontinued operations)- (Face value of ₹ 10 each)</b>						
	Basic (in ₹)	-	-	-	-	-	-
	Diluted (in ₹)	-	-	-	-	-	-
<b>XXI</b>	<b>Earnings Per Share (not annualised) (for continuing and discontinued operations)- (Face value of ₹ 10 each)</b>						
	Basic (in ₹)	(41.54)	(139.01)	99.01	(137.62)	139.30	100.64
	Diluted (in ₹)	(41.54)	(139.01)	99.01	(137.62)	139.30	100.64



**WINMORE LEASING & HOLDINGS LTD**

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**PART-II**
**Segment wise Revenue, Results, Assets & Liabilities**

Sr. No.	Particulars	3 months ended 31/12/2023	3 months ended 30/09/2023	Corresponding 3 months ended 31/12/2022	Year to date for period ended 31/12/2023	Year to date for period ended 31/12/2022	Previous year ended 31/03/2023
		Unaudited	Unaudited	Unaudited and Restated (Refer note 5)	Unaudited	Unaudited and Restated (Refer note 5)	Unaudited and Restated (Refer note 5)
<b>1</b>	<b>Segment Revenue:</b>						
a)	Leasing	0.75	0.75	1.00	2.25	4.00	4.75
b)	Investing	3.05	3.82	1.63	9.24	1.89	4.86
c)	Service	2.70	2.70	2.48	8.10	4.14	6.69
d)	Retail	1,182.61	1,160.94	979.57	3,467.79	2,924.49	3,953.14
e)	Residential	2,206.06	4,780.09	0.58	6,986.73	35.62	94.89
f)	Office	27.42	9.16	27.52	39.03	31.49	58.75
g)	Warehousing	965.72	328.61	2,624.64	2,011.19	4,322.30	5,407.63
h)	Family Entertainment Centre	153.87	152.33	121.82	463.17	309.33	403.61
i)	Unallocated	1.64	0.93	4.15	16.63	12.99	20.28
	<b>Net sales / Income from operations</b>	<b>4,543.82</b>	<b>6,439.33</b>	<b>3,763.39</b>	<b>13,004.13</b>	<b>7,646.25</b>	<b>9,954.60</b>
<b>2</b>	<b>Segment Results:</b>						
a)	Leasing	0.68	0.68	0.73	2.01	2.49	3.18
b)	Investing	3.05	3.82	1.64	9.23	1.89	(588.03)
c)	Service	0.12	0.05	0.04	0.26	0.35	0.15
d)	Retail	466.14	452.40	422.22	1,358.99	1,097.97	1,544.39
e)	Residential	(827.77)	1,429.90	(22.71)	573.76	(41.75)	(32.35)
f)	Office	5.67	(29.91)	2.13	(33.51)	(4.18)	(2.25)
g)	Warehousing	271.18	95.08	847.90	575.09	1,328.06	1,471.59
h)	Family Entertainment Centre	63.84	84.66	87.36	230.76	235.47	292.23
i)	Unallocated	(140.61)	(136.54)	(202.93)	(287.35)	(539.39)	(741.80)
		<b>(157.70)</b>	<b>1,900.14</b>	<b>1,136.38</b>	<b>2,429.24</b>	<b>2,080.91</b>	<b>1,947.11</b>
	Less: Finance Costs	234.49	250.07	223.58	741.93	766.80	1,013.49
	<b>Profit / (Loss) before exceptional items and tax</b>	<b>(392.19)</b>	<b>1,650.07</b>	<b>912.80</b>	<b>1,687.31</b>	<b>1,314.11</b>	<b>933.62</b>
	Less: Exceptional items (Expenses/(Income))	22.13	3,038.13	(92.76)	3,060.26	(92.76)	(94.06)
	<b>Profit / (Loss) before tax</b>	<b>(414.32)</b>	<b>(1,388.06)</b>	<b>1,005.56</b>	<b>(1,372.95)</b>	<b>1,406.87</b>	<b>1,027.68</b>
<b>3</b>	<b>Segment Assets :</b>						
a)	Leasing	4.01	4.05	4.15	4.01	4.15	4.13
b)	Investing	573.24	617.71	551.33	573.24	551.33	499.22
c)	Service	-	2.37	0.85	-	0.85	-
d)	Retail	9,237.23	9,670.24	9,884.78	9,237.23	9,884.78	9,477.52
e)	Residential	24,337.94	26,038.97	25,444.02	24,337.94	25,444.02	26,929.42
f)	Office	1,346.45	1,369.19	1,436.09	1,346.45	1,436.09	1,452.45
g)	Warehousing	2,613.99	3,581.48	4,425.48	2,613.99	4,425.48	4,494.30
h)	Family Entertainment Centre	361.67	252.96	194.19	361.67	194.19	213.76
i)	Unallocated	3,281.31	72.23	631.75	3,281.31	631.75	445.27
	<b>Total</b>	<b>41,755.84</b>	<b>41,609.20</b>	<b>42,572.64</b>	<b>41,755.84</b>	<b>42,572.64</b>	<b>43,516.07</b>
<b>4</b>	<b>Segment Liabilities :</b>						
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	4.30	4.04	2.95	4.30	2.95	3.53
d)	Retail	7,064.48	7,202.97	7,754.27	7,064.48	7,754.27	7,301.30
e)	Residential	13,114.33	14,136.20	12,031.02	13,114.33	12,031.02	16,663.97
f)	Office	1,577.40	1,650.07	1,745.68	1,577.40	1,745.68	1,765.79
g)	Warehousing	3,527.94	3,388.96	1,481.11	3,527.94	1,481.11	1,757.46
h)	Family Entertainment Centre	50.42	33.49	115.10	50.42	115.10	109.34
i)	Unallocated	5,010.00	3,327.68	6,873.76	5,010.00	6,873.76	3,187.93
	<b>Total</b>	<b>40,824.77</b>	<b>40,219.31</b>	<b>39,886.91</b>	<b>40,824.77</b>	<b>39,886.91</b>	<b>41,265.22</b>

**Notes:**

- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on February 13, 2024.
- 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.
- Figures of the previous period have been regrouped/rearranged wherever necessary/practicable to conform to the current presentation.
- Financial Results is also available on the websites <http://www.mseil.in/index.aspx> and on the Company's website [www.winmoreleasingandholdings.com](http://www.winmoreleasingandholdings.com)
- 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 Nine Months ended 31st December, 2022 has been restated to give effect of the scheme.

 Mumbai  
February 13, 2024


By Order of the Board

 Nirmal Vasant Mhatre  
Director  
DIN: 08294405