

# WINMORE LEASING & HOLDINGS LTD

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CIN No.: L67120MH1984PLC272432; Website: www.winmoreleasingandholdings.com

(Rs. in Lacs)

PART I						STANDALONE
Statement of Standalone unaudited Financial Results for Quarter and 9 months ended 31-12-2017						
Particulars	3 months ended 31/12/2017	3 months ended 30/09/2017	Corresponding 3 months ended 31/12/2016	Year to date figures for current period ended 31-12-2017	Year to date figures for Previous period ended 31-12-2016	
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
(I) Revenue from Operations	3.48	3.23	3.33	9.90	26.93	
(II) Other Income	-	-	0.03	-	0.03	
<b>(III) Total Income (I+II)</b>	<b>3.48</b>	<b>3.23</b>	<b>3.36</b>	<b>9.90</b>	<b>26.96</b>	
(IV) Expenses						
Purchase of stock in trade	-	-	-	-	16.56	
Employee Benefits Expenses	-	-	-	-	0.06	
Depreciation and Amortization Expenses	1.04	1.06	1.05	3.11	3.13	
Legal and Professional Fees	0.20	0.78	0.09	1.35	0.73	
Other expenses	0.90	0.91	0.94	3.36	3.93	
<b>Total Expenses (IV)</b>	<b>2.14</b>	<b>2.75</b>	<b>2.08</b>	<b>7.82</b>	<b>24.41</b>	
<b>(V) Profit/(Loss) before exceptional items and tax (I-IV)</b>	<b>1.34</b>	<b>0.48</b>	<b>1.28</b>	<b>2.08</b>	<b>2.55</b>	
(VI) Exceptional items	-	-	-	-	-	
<b>(VII) Profit/(Loss) before tax (V-VI)</b>	<b>1.34</b>	<b>0.48</b>	<b>1.28</b>	<b>2.08</b>	<b>2.55</b>	
<b>(VIII) Tax expense</b>						
(1) Current Tax	0.52	0.24	0.40	0.94	1.04	
(2) Deferred Tax	(0.22)	(0.29)	(0.40)	(1.93)	(4.95)	
<b>(IX) Profit / (Loss) for the period from continuing operations (VII-VIII)</b>	<b>1.04</b>	<b>0.53</b>	<b>1.28</b>	<b>3.07</b>	<b>6.46</b>	
(X) Profit / (Loss) from discontinuing operations	-	-	-	-	-	
(XI) Tax expenses of discontinuing operations	-	-	-	-	-	
<b>(XII) Profit / (Loss) for the period from discontinuing operations (X-XI)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>(XIII) Profit / (Loss) for the period (IX+XII)</b>	<b>1.04</b>	<b>0.53</b>	<b>1.28</b>	<b>3.07</b>	<b>6.46</b>	
<b>(XIV) Other Comprehensive Income</b>						
A (i) Items that will not be reclassified to Profit or Loss	37.92	7.22	(19.77)	51.26	(9.11)	
(ii) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	0.03	
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	-	-	-	-	-	
<b>Total of Other Comprehensive Income for the period, net of tax</b>	<b>37.92</b>	<b>7.22</b>	<b>(19.77)</b>	<b>51.26</b>	<b>(9.08)</b>	
<b>(XV) Total Comprehensive Income for the period (XIII + XIV) (Comprising Profit (Loss) and other Comprehensive Income for the period)</b>	<b>38.96</b>	<b>7.75</b>	<b>(18.49)</b>	<b>54.33</b>	<b>(2.62)</b>	
<b>(XVI) Earnings Per equity Share (for continuing operations):</b>						
(1) Basic	0.10	0.05	0.13	0.31	0.65	
(2) Diluted	0.10	0.05	0.13	0.31	0.65	
<b>(XVII) Earnings Per equity Share (for discontinuing operations):</b>						
(1) Basic	-	-	-	-	-	
(2) Diluted	-	-	-	-	-	
<b>(XVIII) Earnings Per equity Share (for discontinuing &amp; continuing operations):</b>						
(1) Basic	0.10	0.05	0.13	0.31	0.65	
(2) Diluted	0.10	0.05	0.13	0.31	0.65	



PART-II		Segment wise Revenue, Results, Assets & Liabilities				(Rs. in Lacs)
Sr. No	Particulars	3 months ended 31/12/2017	3 months ended 30/09/2017	Corresponding 3 months ended 31/12/2016	Year to date figures for current period ended 31-12-2017	STANDALONE Year to date figures for Previous period ended 31-12-2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
<b>1</b>	<b>Segment Revenue:</b>					
	a) Trading	-	-	-	-	17.47
	b) Leasing	2.91	2.91	2.91	8.73	8.73
	c) Investing	0.57	0.32	0.42	1.17	0.73
	d) Unallocated income	-	-	0.03	-	0.03
	<b>Total</b>	<b>3.48</b>	<b>3.23</b>	<b>3.36</b>	<b>9.90</b>	<b>26.96</b>
	Less: Inter segment revenue	-	-	-	-	-
	<b>Net sales / income from operations</b>	<b>3.48</b>	<b>3.23</b>	<b>3.36</b>	<b>9.90</b>	<b>26.96</b>
<b>2</b>	<b>Segment Results:</b>					
	a) Trading	-	-	-	-	0.87
	b) Leasing	1.42	1.01	1.51	4.33	4.39
	c) Investing	0.58	0.31	0.42	1.17	0.72
	d) Unallocated income / (expenditure)	(0.66)	(0.84)	(0.65)	(3.42)	(3.43)
	<b>Total</b>	<b>1.34</b>	<b>0.48</b>	<b>1.28</b>	<b>2.08</b>	<b>2.55</b>
	Less: Finance Costs	-	-	-	-	-
	<b>Profit / (Loss) before exceptional items and tax</b>	<b>1.34</b>	<b>0.48</b>	<b>1.28</b>	<b>2.08</b>	<b>2.55</b>
	Less: Exceptional items	-	-	-	-	-
	<b>Profit / (Loss) before tax</b>	<b>1.34</b>	<b>0.48</b>	<b>1.28</b>	<b>2.08</b>	<b>2.55</b>
<b>3</b>	<b>Segment Assets :</b>					
	a) Trading	-	-	-	-	-
	b) Leasing	216.38	218.35	220.48	216.38	220.48
	c) Investing	6,510.07	6,469.47	6,430.00	6,510.07	6,430.00
	d) Unallocated	61.58	63.46	60.00	61.58	60.00
	<b>Total</b>	<b>6,788.03</b>	<b>6,751.28</b>	<b>6,710.48</b>	<b>6,788.03</b>	<b>6,710.48</b>
<b>4</b>	<b>Segment Liabilities :</b>					
	a) Trading	-	-	-	-	-
	b) Leasing	32.58	32.72	32.20	32.58	32.20
	c) Investing	7,384.20	7,384.20	-	7,384.20	-
	d) Unallocated	0.41	2.48	6,967.33	0.41	6,967.33
	<b>Total</b>	<b>7,417.19</b>	<b>7,419.40</b>	<b>6,999.53</b>	<b>7,417.19</b>	<b>6,999.53</b>

**Notes:**


- The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on January 24, 2018.
- Previous period figures have been regrouped and rearranged, wherever considered necessary.
- The above results have been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS), prescribed under Section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable. With effect from April 1, 2017, the Company has first time adopted Ind AS with transition date of April 1, 2016.
- The Statutory Auditors of the Company have carried out a "Limited Review" of the above results as per Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015. The IND AS compliant corresponding figures of the previous year have not been subjected to review. However, the Company's management has exercised necessary due diligence to ensure that such financial results provide a true and fair view.
- Reconciliation of net profit reported in accordance with India GAAP to Total Comprehensive Income in accordance with Ind AS is given below.

		(Rs. in Lacs)	
Sr.No	Particulars	3 months ended 31/12/2016	Year to date figures for Previous period ended 31-12-2016
		Unaudited	Unaudited
<b>A)</b>	<b>Net Profit as per Indian GAAP</b>	1.89	4.88
<b>B)</b>	<b>Ind AS Adjustment:</b>		
1	Depreciation and Amortization Expenses	(1.04)	(3.12)
2	Adjustments in Deferred Tax	0.43	4.70
<b>C)</b>	<b>Net Profit before Other Comprehensive Income as per Ind AS</b>	<b>1.28</b>	<b>6.46</b>
1	Other Comprehensive Income (Net of Taxes)	(19.77)	(9.08)
<b>D)</b>	<b>Total Comprehensive Income for the period</b>	<b>(18.49)</b>	<b>(2.62)</b>

Mumbai

January 24, 2018

By Order of the Board

  
O. P. Adukia  
Director





# Bhat & Co

CHARTERED ACCOUNTANTS

**Limited Review Report to:**

The Board of Directors  
Winmore Leasing & Holdings Ltd.,  
Mumbai

We have reviewed the accompanying Standalone Statement of Unaudited Financial Results of Winmore Leasing & Holdings Ltd ("the Company") for the quarter and nine months ended on 31<sup>ST</sup> December, 2017. This statement has been prepared by the Company pursuant to the requirements of Regulation 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. Attention is drawn to the fact that the figures for the corresponding quarter and nine months ended on 31<sup>ST</sup> December 2016 including the reconciliation of profit under Ind AS of the corresponding quarter and nine months ended with profit reported under previous GAAP, as reported in this financial statements have been approved by Company's Board of Directors but have not been subjected to review. This Statement is the responsibility of the Company's Management and has been approved by its Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Engagements to Review Financial Statements 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 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.

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 (Ind AS) as per Section 133 of the Companies Act, 2013 read with the relevant rules framed thereunder 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI circular No. CIR/CFD/FAC/62/2016 dated July 05, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: - Mumbai  
Date: - 24th Jan, 2018

For Bhat & CO.  
Chartered Accountants  
F.R.N.:- 131092W

Daulal H. Bhat  
(Proprietor)  
M. No. 016937

