

# 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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14<sup>th</sup> November, 2024

To,

Metropolitan Stock Exchange of India Limited  
205 (A), 2<sup>nd</sup> 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 30<sup>th</sup> September, 2024.**

Dear Sirs,

Enclosed herewith are the copies of unaudited financial results of the Company (Standalone and Consolidated) for the quarter and half year ended 30<sup>th</sup> September, 2024, as approved by the Board of Directors of the Company at its meeting held today, which commenced at 12:00 Noon and concluded on 12:30 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 30<sup>th</sup> September, 2024.

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 of  
Winmore Leasing & Holdings Limited,  
Mumbai**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results of Winmore Leasing & Holdings Limited ("the Company") for the quarter ended September 30, 2024 and year to date from April 1, 2024 to September 30, 2024 ("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) 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 Engagements (SRE) 2410 "Review of Interim Financial Information Performed by Independent Auditor 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.



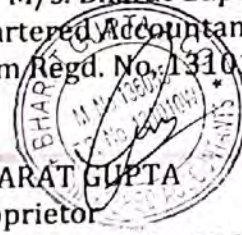


# BHARAT GUPTA & CO.

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/Regd. No. 131010W



UDIN: 24136055BKAIWF8843

Place: Mumbai

Dated: 14<sup>th</sup> November, 2024

BHARAT GUPTA

Proprietor

Membership No. 136055





WINMORE LEASING & HOLDINGS LIMITED						
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Tel. No.: 022-23686617 E-mail Id: ho@hawcoindia.com						
CIN No.: L67120MH1984PLC272432; Website: www.winmoreleasingandholdings.com						
PART I						₹ in Lakhs
Statement of Unaudited Standalone Financial Results for the Quarter and half year ended 30-09-2024						
Particulars	3 months ended 30/09/2024	3 months ended 30/06/2024	Corresponding 3 months ended 30/09/2023	Year to date for period ended 30/09/2024	Year to date for period ended 30/09/2023	Previous year year ended 31/03/2024
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Income</b>						
<b>I Revenue from operations</b>						
(i) Interest income	-	-	-	-	-	-
(ii) Dividend income	-	-	1.38	-	1.38	2.90
(iii) Rental income	0.75	0.75	0.75	1.50	1.50	3.00
(iv) Fees and commission income	-	-	-	-	-	-
(v) Net gain on fair value changes	1.96	2.91	2.44	4.87	4.81	9.84
(vi) Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii) Sale of products	-	-	-	-	-	-
(viii) Sale of services	6.00	3.15	2.70	9.15	5.40	10.80
(ix) Other operating income	-	-	-	-	-	-
<b>Total revenue from operations</b>	<b>8.71</b>	<b>6.81</b>	<b>7.27</b>	<b>15.52</b>	<b>13.09</b>	<b>26.54</b>
<b>II Other Income</b>	-	-	-	-	-	0.10
<b>III Total Income (I + II)</b>	<b>8.71</b>	<b>6.81</b>	<b>7.27</b>	<b>15.52</b>	<b>13.09</b>	<b>26.64</b>
<b>Expenses</b>						
(i) Finance costs	-	-	-	-	-	628.53
(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	12.05	7.28	2.96	19.33	5.84	11.85
(x) Depreciation, amortization and impairment	0.04	0.04	0.03	0.08	0.07	0.14
(xi) Other expenses	1.50	1.71	1.08	3.21	2.60	5.15
<b>IV Total expenses</b>	<b>13.59</b>	<b>9.03</b>	<b>4.07</b>	<b>22.62</b>	<b>8.51</b>	<b>645.67</b>
<b>V Profit / (Loss) before exceptional items and tax (III-IV)</b>	<b>(4.88)</b>	<b>(2.22)</b>	<b>3.20</b>	<b>(7.10)</b>	<b>4.58</b>	<b>(619.03)</b>
<b>VI Exceptional items</b>	-	-	-	-	-	-
<b>VII Profit / (Loss) before tax (V-VI)</b>	<b>(4.88)</b>	<b>(2.22)</b>	<b>3.20</b>	<b>(7.10)</b>	<b>4.58</b>	<b>(619.03)</b>
<b>VIII Tax expenses:</b>						
(a) Current tax (Including earlier year tax)	-	-	(0.03)	-	(0.03)	3.40
(b) Deferred tax	2.20	0.36	0.62	2.56	1.14	(1.17)
<b>IX Profit / (Loss) for the period/year from continuing operations (VII-VIII)</b>	<b>(7.08)</b>	<b>(2.58)</b>	<b>2.61</b>	<b>(9.66)</b>	<b>3.47</b>	<b>(621.26)</b>
<b>X Profit / (Loss) from discontinued operations</b>	-	-	-	-	-	-
<b>XI Tax expense of discontinued operations</b>	-	-	-	-	-	-
<b>XII Profit / (Loss) from discontinued operations (after tax) (X-XI)</b>	-	-	-	-	-	-
<b>XIII Profit / (Loss) for the period/year (IX+XII)</b>	<b>(7.08)</b>	<b>(2.58)</b>	<b>2.61</b>	<b>(9.66)</b>	<b>3.47</b>	<b>(621.26)</b>
<b>XIV Other Comprehensive Income/(Loss) (A+B)</b>						
(A) (a) Items that will not be reclassified to Profit or Loss	50.49	33.44	37.54	83.93	113.68	52.32
(b) Income tax on items that will not be reclassified to Profit or Loss	(5.44)	(3.80)	(4.29)	(9.24)	(12.99)	(6.13)
(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>45.05</b>	<b>29.64</b>	<b>33.25</b>	<b>74.69</b>	<b>100.69</b>	<b>46.19</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>37.97</b>	<b>27.06</b>	<b>35.86</b>	<b>65.03</b>	<b>104.16</b>	<b>(575.07)</b>
<b>XVI Earnings Per Share (not annualised) (for continuing operations)- (Face value of ₹ 10 each)</b>						
Basic (in ₹)	(0.71)	(0.26)	0.26	(0.97)	0.35	(62.19)
Diluted (in ₹)	(0.71)	(0.26)	0.26	(0.97)	0.35	(62.19)
<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 ₹)	(0.71)	(0.26)	0.26	(0.97)	0.35	(62.19)
Diluted (in ₹)	(0.71)	(0.26)	0.26	(0.97)	0.35	(62.19)



**WINMORE LEASING & HOLDINGS LIMITED**

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PART-II		Segment wise Revenue, Results, Assets & Liabilities					₹ in Lakhs	
Sr.No.	Particulars	3 months ended 30/09/2024	3 months ended 30/06/2024	Corresponding 3 months ended 30/09/2023	Year to date for period ended 30/09/2024	Year to date for period ended 30/09/2023	Previous year year ended 31/03/2024	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited	
<b>1</b>	<b>Segment Revenue:</b>							
	a) Leasing	0.75	0.75	0.75	1.50	1.50	3.00	
	b) Investing	1.96	2.91	3.82	4.87	6.19	12.74	
	c) Service	6.00	3.15	2.70	9.15	5.40	10.80	
	d) Unallocated income	-	-	-	-	-	-	
	<b>Net sales / income from operations</b>	<b>8.71</b>	<b>6.81</b>	<b>7.27</b>	<b>15.52</b>	<b>13.09</b>	<b>26.54</b>	
<b>2</b>	<b>Segment Results:</b>							
	a) Leasing	0.68	0.67	0.68	1.35	1.33	2.69	
	b) Investing	1.78	2.91	3.82	4.69	6.18	(615.82)	
	c) Service	(4.83)	(3.41)	0.05	(8.24)	0.14	0.14	
	d) Unallocated income / (expenditure) (Net)	(2.51)	(2.39)	(1.35)	(4.90)	(3.07)	(6.04)	
		<b>(4.88)</b>	<b>(2.22)</b>	<b>3.20</b>	<b>(7.10)</b>	<b>4.58</b>	<b>(619.03)</b>	
	Less: Finance Costs	-	-	-	-	-	-	
	<b>Profit / (Loss) before exceptional items and tax</b>	<b>(4.88)</b>	<b>(2.22)</b>	<b>3.20</b>	<b>(7.10)</b>	<b>4.58</b>	<b>(619.03)</b>	
	Less: Exceptional items	-	-	-	-	-	-	
	<b>Profit / (Loss) before tax</b>	<b>(4.88)</b>	<b>(2.22)</b>	<b>3.20</b>	<b>(7.10)</b>	<b>4.58</b>	<b>(619.03)</b>	
<b>3</b>	<b>Segment Assets :</b>							
	a) Leasing	3.89	3.93	4.05	3.89	4.05	4.02	
	b) Investing	7,841.11	7,800.97	7,820.81	7,841.11	7,820.81	7,606.62	
	c) Service	-	1.05	2.37	-	2.37	-	
	d) Unallocated	4.49	1.63	5.48	4.49	5.48	162.22	
	<b>Total</b>	<b>7,849.49</b>	<b>7,807.58</b>	<b>7,832.71</b>	<b>7,849.49</b>	<b>7,832.71</b>	<b>7,772.86</b>	
<b>4</b>	<b>Segment Liabilities :</b>							
	a) Leasing	1.00	1.00	1.00	1.00	1.00	1.00	
	b) Investing	11,103.47	11,103.43	10,474.90	11,103.47	10,474.90	11,103.43	
	c) Service	3.54	5.45	4.04	3.54	4.04	2.65	
	d) Unallocated	35.13	29.32	32.22	35.13	32.22	24.46	
	<b>Total</b>	<b>11,143.14</b>	<b>11,139.20</b>	<b>10,512.16</b>	<b>11,143.14</b>	<b>10,512.16</b>	<b>11,131.54</b>	

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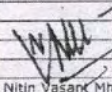
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**BALANCE SHEET**

Particulars	₹ in Lakhs	
	As at 30-09-2024	As at 31-03-2024
	Unaudited	Audited
<b>ASSETS</b>		
<b>Financial Assets</b>		
(a) Cash and cash equivalents	3.22	162.22
(b) Bank Balance other than (a) above	-	-
(c) Derivative financial instruments	-	-
(d) Receivables	-	-
(I) Trade Receivables	-	-
(II) Other Receivables	-	-
(e) Loans	-	-
(f) Investments	7,841.11	7,606.62
(g) Other Financial assets	0.23	0.24
	<b>7,844.56</b>	<b>7,769.08</b>
<b>Non-financial Assets</b>		
(a) Inventories	-	-
(b) Current tax assets (Net)	0.99	-
(c) Investment Property	3.51	3.57
(d) Biological assets other than bearer plants	-	-
(e) Property, Plant and Equipment	0.15	0.17
(f) Capital work-in-progress	-	-
(g) Right of use of Asset	-	-
(h) Intangible assets under development	-	-
(i) Goodwill	-	-
(j) Other Intangible assets	-	-
(k) Other non-financial assets	0.28	0.04
	<b>4.93</b>	<b>3.78</b>
<b>Total Assets</b>	<b>7,849.49</b>	<b>7,772.86</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
(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	11,103.43	11,103.43
(g) Other financial liabilities	2.82	1.84
	<b>11,106.25</b>	<b>11,105.27</b>
<b>Non-Financial Liabilities</b>		
(a) Current tax liabilities (Net)	-	1.76
(b) Provisions	3.24	2.65
(c) Deferred tax liabilities (Net)	33.65	21.86
(d) Other non-financial liabilities	-	-
	<b>36.89</b>	<b>26.27</b>
<b>EQUITY</b>		
(a) Equity Share capital	99.89	99.89
(b) Other Equity	(3,393.54)	(3,458.57)
	<b>(3,293.65)</b>	<b>(3,358.68)</b>
<b>Total Liabilities and Equity</b>	<b>7,849.49</b>	<b>7,772.86</b>



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CIN No.: L67120MH1984PLC272432; Website: www.winmoreleasingandholdings.com					
<b>STATEMENT OF CASH FLOW</b>				₹ in Lakhs	
				Half Year ended 30-09-2024	Half Year ended 30-09-2023
				Unaudited	Unaudited
<b>A.</b>	<b>CASH FLOW FROM OPERATING ACTIVITIES</b>				
	Profit / (Loss) Before Tax			(7.10)	4.58
	<b>Adjustments for</b>				
	Depreciation			0.08	0.07
	Dividend Received			-	(1.38)
	Sundry Balance Written Off			-	-
	Provision for Gratuity			0.47	-
	Provision for Leave Encashment			0.12	-
	Gain on Sale/fair value changes of Investments (Net)			(4.87)	(4.81)
	<b>Operating Profit before Working Capital Changes</b>			<b>(11.30)</b>	<b>(1.54)</b>
	<b>Movements in Working Capital</b>				
	(Increase)/Decrease in other non financial assets			(0.24)	-
	Decrease / (Increase) in Trade Receivables			-	(2.37)
	Increase/(Decrease) in other financial liabilities			0.99	0.73
	<b>Cash Generated from Operations before Income from Investments</b>			<b>(10.55)</b>	<b>(3.18)</b>
	Dividend Received			-	1.38
	<b>Cash Generated from Operations</b>			<b>(10.55)</b>	<b>(1.80)</b>
	Taxes Paid (Net of Refund)			2.75	0.62
	<b>Net Cash Flow from Operating Activities</b>			<b>(13.30)</b>	<b>(2.42)</b>
<b>B.</b>	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
	Sale/ (Purchase) of Investments (Net)			(145.71)	-
	<b>Net Cash from Investing Activities</b>			<b>(145.71)</b>	<b>-</b>
<b>C.</b>	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>				
	<b>Net cash from Financing Activities</b>			<b>-</b>	<b>-</b>
	<b>Net Increase / (Decrease) in Cash &amp; Cash Equivalents</b>			<b>(159.01)</b>	<b>(2.42)</b>
	Opening Cash & Cash Equivalents			162.22	4.48
	Closing Cash & Cash Equivalents			3.22	2.06
				<b>(159.00)</b>	<b>(2.42)</b>
	<b>Components of Cash &amp; Cash Equivalents :</b>				
	Cash on Hand			0.08	0.05
	<b>Balances with Banks-</b>				
	On Current Accounts			3.14	2.01
	<b>Cash and Cash Equivalent in Cash Flow Statement</b>			<b>3.22</b>	<b>2.06</b>
<b>Notes:</b>					
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14 November, 2024.				
2	Figures 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 Stock Exchange website www.mseil.in and on the Company's website www.winmoreleasingandholdings.com				
				By Order of the Board	
					
				Nitin Vasank Mhatre	
				Executive Director	
				DIN: 08294405	
Mumbai					
November 14, 2024					







Limited review report on unaudited Consolidated 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 Limited,  
Mumbai

1. We have reviewed the accompanying Statement of unaudited consolidated financial results of Winmore Leasing & Holdings Limited (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 30<sup>th</sup> September, 2024 ("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.





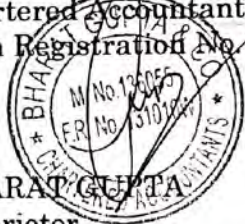


# BHARAT GUPTA & CO.

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. 41,304.60 lakhs as at 30<sup>th</sup> September, 2024, total revenue (before consolidation adjustments) of Rs 5,595.95 lakhs & Rs. 3,135.13 lakhs, total net profit after tax of Rs. 1,548.71 lakhs and Rs. 1,094.30 lakhs and total comprehensive income of Rs. 1,545.28 lakhs & Rs. 1,090.87 lakhs for the quarter and half year ended 30th September, 2024 respectively, and net cash inflows amounting (before consolidation adjustments) to Rs 1,579.07 lakhs for the period from 1st April, 2024 to 30th September, 2024, 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. 131010W



BHARAT GUPTA  
Proprietor  
Membership No: 136055

UDIN: 24136055BKAIWG4398

Place: Mumbai  
Dated: 14<sup>th</sup> November, 2024



**WINMORE LEASING & HOLDINGS LIMITED**

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 Consolidated Unaudited Financial Results for the Quarter and half year ended 30-09-2024							
Sr. No.	Particulars	3 months ended 30/09/2024	3 months ended 30/06/2024	Corresponding 3 months ended 30/09/2023	Year to date for period ended 30/09/2024	Year to date for period ended 30/09/2023	Previous year ended 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>I</b>	<b>Income</b>						
	<b>Revenue from operations</b>						
(i)	Interest Income	32.36	24.26	19.11	56.62	34.17	74.09
(ii)	Dividend Income	-	-	1.38	-	1.38	2.90
(iii)	Rental Income	928.53	824.52	753.30	1,753.05	1,456.16	3,036.95
(iv)	Fees and commission income	-	-	-	-	-	-
(v)	Net gain on fair value changes	1.96	2.91	2.44	4.87	4.81	9.84
(vi)	Net gain on derecognition of financial instruments under amortised cost category	-	-	-	-	-	-
(vii)	Sale of products (Properties)	1,528.06	947.01	5,102.37	2,475.07	5,821.68	10,107.67
(viii)	Sale of services	630.39	645.98	560.73	1,276.37	1,142.11	2,241.07
(ix)	Other operating income	-	-	-	-	-	-
	<b>Total revenue from operations</b>	<b>3,121.30</b>	<b>2,444.68</b>	<b>6,439.33</b>	<b>5,565.98</b>	<b>8,460.31</b>	<b>15,472.52</b>
<b>II</b>	<b>Other Income</b>	22.54	22.95	2.84	45.49	55.85	119.56
<b>III</b>	<b>Total Income (I + II)</b>	<b>3,143.84</b>	<b>2,467.63</b>	<b>6,442.17</b>	<b>5,611.47</b>	<b>8,516.16</b>	<b>15,592.08</b>
	<b>Expenses</b>						
(i)	Finance costs	(140.51)	190.70	250.07	50.19	507.44	873.54
(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)	1,172.99	876.31	3,592.66	2,049.30	4,098.68	9,287.87
(vii)	Purchases of Stock-in-trade	-	-	-	-	-	-
(viii)	Changes in inventories of finished goods,	-	-	-	-	-	-
(ix)	Employee benefits expenses	169.36	124.77	140.60	294.13	218.79	524.07
(x)	Depreciation, amortization and impairment	152.65	149.85	178.55	302.50	344.06	654.17
(xi)	Power and Fuel	234.03	246.19	202.51	480.22	432.47	815.24
(xii)	Repairs and Maintenance	103.83	120.84	78.90	224.67	185.38	441.64
(xiii)	Other expenses	353.74	300.37	348.81	654.11	649.84	1,321.72
<b>IV</b>	<b>Total expenses</b>	<b>2,046.09</b>	<b>2,009.03</b>	<b>4,792.10</b>	<b>4,055.12</b>	<b>6,436.66</b>	<b>13,918.25</b>
<b>V</b>	<b>Profit / (Loss) before exceptional items and tax</b>	<b>1,097.75</b>	<b>458.60</b>	<b>1,650.07</b>	<b>1,556.35</b>	<b>2,079.50</b>	<b>1,673.83</b>
<b>VI</b>	<b>Exceptional Items (Expenses)/(Income)</b>	8.33	6.41	3,038.13	14.74	3,038.13	3,067.42
<b>VII</b>	<b>Profit / (Loss) before tax (V-VI)</b>	<b>1,089.42</b>	<b>452.19</b>	<b>(1,388.06)</b>	<b>1,541.61</b>	<b>(958.63)</b>	<b>(1,393.59)</b>
<b>VIII</b>	<b>Tax expense:</b>						
(1)	Current tax (Including earlier year tax)	-	-	(0.03)	-	(0.03)	3.40
(2)	Deferred tax	2.20	0.36	0.62	2.56	1.14	(1.17)
<b>IX</b>	<b>Profit / (Loss) for the period/year from continuing operations (VII-VIII)</b>	<b>1,087.22</b>	<b>451.83</b>	<b>(1,388.65)</b>	<b>1,539.05</b>	<b>(959.74)</b>	<b>(1,395.82)</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</b>	-	-	-	-	-	-
<b>XIII</b>	<b>Profit / (Loss) for the period/year (IX+XII)</b>	<b>1,087.22</b>	<b>451.83</b>	<b>(1,388.65)</b>	<b>1,539.05</b>	<b>(959.74)</b>	<b>(1,395.82)</b>
<b>XIV</b>	<b>Other Comprehensive Income</b>						
(A)	(a) Items that will not be reclassified to Profit or Loss	47.06	33.44	35.63	80.50	111.77	47.26
	(b) Income tax on items that will not be reclassified to Profit or Loss	(5.44)	(3.80)	(4.29)	(9.24)	(12.99)	(6.13)
(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>41.62</b>	<b>29.64</b>	<b>31.34</b>	<b>71.26</b>	<b>98.78</b>	<b>41.13</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>1,128.84</b>	<b>481.47</b>	<b>(1,357.31)</b>	<b>1,610.31</b>	<b>(860.96)</b>	<b>(1,354.69)</b>
<b>XVI</b>	<b>Profit for the period/year attributable to:</b>						
	Owners of the Company	1,025.87	422.50	(1,298.85)	1,448.37	(897.57)	(1,345.83)
	Non-controlling interest	61.35	29.33	(89.80)	90.68	(62.17)	(49.99)
<b>XVII</b>	<b>Other comprehensive income for the Period/year attributable to:</b>						
	Owners of the Company	41.82	29.64	31.46	71.46	98.90	41.46
	Non-controlling interest	(0.20)	-	(0.12)	(0.20)	(0.12)	(0.33)
<b>XVIII</b>	<b>Total comprehensive income for the period/year attributable to:</b>						
	Owners of the Company	1,067.69	452.14	(1,267.39)	1,519.83	(798.67)	(1,304.37)
	Non-controlling interest	61.15	29.33	(89.92)	90.48	(62.29)	(50.32)
<b>XIX</b>	<b>Earnings Per Share (not annualised) (for continuing operations)- (Face value of ₹ 10 each)</b>						
	Basic (in ₹)	108.84	45.23	(139.01)	154.07	(96.08)	(139.73)
	Diluted (in ₹)	108.84	45.23	(139.01)	154.07	(96.08)	(139.73)
<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 ₹)	108.84	45.23	(139.01)	154.07	(96.08)	(139.73)
	Diluted (in ₹)	108.84	45.23	(139.01)	154.07	(96.08)	(139.73)



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**PART-II**

**Segment wise Revenue, Results, Assets & Liabilities**

Sr. No.	Particulars						₹ in Lakhs
		3 months ended 30/09/2024	3 months ended 30/06/2024	Corresponding 3 months ended 30/09/2023	Year to date for period ended 30/09/2024	Year to date for period ended 30/09/2023	Previous year ended 31/03/2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>1</b>	<b>Segment Revenue:</b>						
	a) Leasing	0.75	0.75	0.75	1.50	1.50	3.00
	b) Investing	1.96	2.91	3.82	4.87	6.19	12.74
	c) Service	6.00	3.15	2.70	9.15	5.40	10.80
	d) Retail	1,410.64	1,286.19	1,160.94	2,696.83	2,285.18	4,690.21
	e) Residential	679.63	953.94	4,780.09	1,633.57	4,780.67	8,194.61
	f) Office	-	-	9.16	-	11.61	127.75
	g) Warehousing	873.54	7.34	328.61	880.88	1,045.47	1,836.48
	h) Family Entertainment Centre	142.12	183.14	152.33	325.26	309.30	579.94
	i) Unallocated	6.66	7.26	0.93	13.92	14.99	16.99
	<b>Net sales / income from operations</b>	<b>3,121.30</b>	<b>2,444.68</b>	<b>6,439.33</b>	<b>5,565.98</b>	<b>8,460.31</b>	<b>15,472.52</b>
<b>2</b>	<b>Segment Results:</b>						
	a) Leasing	0.68	0.67	0.68	1.35	1.33	2.69
	b) Investing	1.78	2.91	3.82	4.69	6.18	(615.82)
	c) Service	(4.83)	(3.41)	0.05	(8.24)	0.14	0.14
	d) Retail	727.55	540.45	452.40	1,268.00	892.85	1,937.16
	e) Residential	76.94	54.29	1,429.90	131.23	1,401.53	292.01
	f) Office	(41.20)	-	(29.91)	(41.20)	(39.18)	52.64
	g) Warehousing	268.03	1.91	95.08	269.94	303.91	378.48
	h) Family Entertainment Centre	67.31	109.89	84.66	177.20	166.92	288.18
	i) Unallocated	(139.02)	(57.41)	(136.54)	(196.43)	(146.74)	(416.64)
		<b>957.24</b>	<b>649.30</b>	<b>1,900.14</b>	<b>1,606.54</b>	<b>2,586.94</b>	<b>1,918.84</b>
	Less: Finance Costs	(140.51)	190.70	250.07	50.19	507.44	245.01
	<b>Profit / (Loss) before exceptional items and tax</b>	<b>1,097.75</b>	<b>458.60</b>	<b>1,650.07</b>	<b>1,556.35</b>	<b>2,079.50</b>	<b>1,673.83</b>
	Less: Exceptional items (Expenses/(Income))	8.33	6.41	3,038.13	14.74	3,038.13	3,067.42
	<b>Profit / (Loss) before tax</b>	<b>1,089.42</b>	<b>452.19</b>	<b>(1,388.06)</b>	<b>1,541.61</b>	<b>(958.63)</b>	<b>(1,393.59)</b>
<b>3</b>	<b>Segment Assets :</b>						
	a) Leasing	3.89	3.93	4.05	3.89	4.05	4.02
	b) Investing	437.91	597.87	617.71	437.91	617.71	403.52
	c) Service	-	1.05	2.37	-	2.37	-
	d) Retail	9,462.58	9,301.74	9,670.24	9,462.58	9,670.24	9,655.09
	e) Residential	24,046.91	24,052.37	26,038.97	24,046.91	26,038.97	22,974.89
	f) Office	1,313.13	1,343.03	1,369.19	1,313.13	1,369.19	1,340.84
	g) Warehousing	3,977.83	4,137.09	3,581.48	3,977.83	3,581.48	3,916.77
	h) Family Entertainment Centre	704.93	386.05	252.96	704.93	252.96	381.53
	i) Unallocated	1,803.71	1,863.41	72.23	1,803.71	72.23	1,515.60
	<b>Total</b>	<b>41,750.89</b>	<b>41,686.54</b>	<b>41,609.20</b>	<b>41,750.89</b>	<b>41,609.20</b>	<b>40,192.26</b>
<b>4</b>	<b>Segment Liabilities :</b>						
	a) Leasing	1.00	1.00	1.00	1.00	1.00	1.00
	b) Investing	11,103.47	11,103.43	10,474.90	11,103.47	10,474.90	11,103.43
	c) Service	3.54	5.45	4.04	3.54	4.04	2.65
	d) Retail	6,433.46	6,510.40	7,202.97	6,433.46	7,202.97	6,838.72
	e) Residential	14,168.76	13,238.57	14,136.20	14,168.76	14,136.20	12,778.42
	f) Office	1,195.79	1,277.07	1,650.07	1,195.79	1,650.07	1,439.45
	g) Warehousing	4,162.74	4,993.87	3,388.96	4,162.74	3,388.96	3,972.83
	h) Family Entertainment Centre	16.20	33.59	33.49	16.20	33.49	29.96
	i) Unallocated	3,573.02	3,962.06	3,327.68	3,573.02	3,327.68	3,946.17
	<b>Total</b>	<b>40,657.98</b>	<b>41,125.44</b>	<b>40,219.31</b>	<b>40,657.98</b>	<b>40,219.31</b>	<b>40,112.63</b>



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**BALANCE SHEET**

₹ in Lakhs

Particulars	As at	As at
	30-09-2024	31-03-2024
	Unaudited	Audited
<b>Financial Assets</b>		
(a) Cash and cash equivalents	2,339.25	919.18
(b) Bank Balance other than (a) above	206.23	745.52
(c) Derivative financial instruments	-	-
(d) Receivables		
(I) Trade Receivables	2,148.58	1,669.97
(II) Other Receivables	-	-
(e) Loans	-	-
(f) Investments	437.91	403.52
(g) Other Financial assets	245.03	163.82
	<b>5,377.00</b>	<b>3,902.01</b>
<b>Non-financial Assets</b>		
(a) Inventories	23,063.44	23,676.54
(b) Current tax assets (Net)	725.94	512.40
(c) Deferred tax Assets (Net)	-	-
(d) Investment In Property	3.51	3.57
(e) Biological assets other than bearer plants	-	-
(f) Property, Plant and Equipment	8,482.31	8,634.60
(g) Right of use of Asset	-	-
(h) Capital work-in-progress	-	83.17
(i) Intangible assets under development	-	-
(j) Goodwill	-	-
(k) Other Intangible assets	3.63	4.51
(l) Other non-financial assets	4,095.06	3,375.46
	<b>36,373.89</b>	<b>36,290.25</b>
<b>Total Assets</b>	<b>41,750.89</b>	<b>40,192.26</b>
<b>LIABILITIES AND EQUITY</b>		
<b>LIABILITIES</b>		
<b>Financial Liabilities</b>		
(a) Derivative financial instruments	-	-
(b) Payables		
(I) Trade Payables	-	-
(i) total outstanding dues of micro enterprises and small enterprises	100.47	77.28
(ii) total outstanding dues of creditors other than micro enterprises and small enterprises	424.49	451.03
(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)	8,324.81	9,596.10
(e) Deposits	-	-
(f) Subordinated Liabilities	12,837.54	13,248.17
(g) Other financial liabilities	6,796.11	6,106.29
	<b>28,483.42</b>	<b>29,478.87</b>
<b>Non-Financial Liabilities</b>		
(a) Current tax liabilities (Net)	-	-
(b) Provisions	68.79	58.55
(c) Deferred tax liabilities (Net)	33.65	21.86
(d) Other non-financial liabilities	12,072.12	10,553.35
	<b>12,174.56</b>	<b>10,633.76</b>
<b>EQUITY</b>		
(a) Equity Share capital	99.89	99.89
(b) Other Equity	302.73	(707.05)
	<b>402.62</b>	<b>(607.16)</b>
Non-Controlling Interest	690.29	686.79
	<b>1,092.91</b>	<b>79.63</b>
<b>Total Liabilities and Equity</b>	<b>41,750.89</b>	<b>40,192.26</b>



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STATEMENT OF CASH FLOW		₹ in Lakhs	
Particulars	Period ended	Period ended	
	30-09-2024	30-09-2023	
	Unaudited	Unaudited	
<b>Cash flow from operating activities</b>			
(Loss) before exceptional items and tax	1,541.61	(958.63)	
Adjustments to reconcile loss before tax to net cash flows			
Depreciation/ amortization	302.50	344.06	
Profit/(Loss) on sale of property, plant and equipment	-	(7.21)	
Assets written off	-	9.52	
Gain on Sale/fair value changes of Investments (Net)	(4.87)	(4.81)	
Provision for doubtful debt/bad debt write off	2.30	14.51	
Sundry Balances Written Back	-	(3.26)	
Fair Valuation of security deposit & lease	(12.77)	(15.01)	
Interest expense	50.19	507.44	
Interest income	(56.62)	(34.17)	
Sundry Balance Written Off	0.01	-	
Provision for Gratuity	0.47	-	
Provision for Leave Encashment	0.12	-	
Dividend income	-	(1.38)	
<b>Operating profit before working capital changes</b>	<b>1,822.94</b>	<b>(148.94)</b>	
<b>Movements in working capital :</b>			
Increase / (Decrease) in Trade Payables	(3.35)	57.30	
(Increase) / Decrease in Trade Receivables	(480.91)	804.51	
(Increase) / Decrease in Inventories	720.37	2,233.86	
(Increase)/Decrease in other financial Assets	(56.84)	(2.28)	
(Increase)/Decrease in other non financial Assets	(721.28)	(129.56)	
Increase/(Decrease) in financial liabilities	969.06	(22.13)	
Increase/(Decrease) in non financial liabilities	1,524.81	(764.42)	
Increase/(Decrease) in Subordinated Liabilities	(408.92)	169.99	
<b>Cash (used in) / generated from operations</b>	<b>3,365.88</b>	<b>2,198.33</b>	
Direct taxes (paid) net of refunds	(213.55)	(194.27)	
<b>Net cash flow (used in) generated from operating activities (A)</b>	<b>3,152.33</b>	<b>2,004.06</b>	
<b>Cash flows from investing activities</b>			
Sales/(Purchase) of property, plant and equipment, including CWIP and capital advances	(56.10)	(122.77)	
Sale/ (Purchase) of current and non current investments	(145.71)	-	
Dividend received	-	1.38	
Bank deposit	539.29	(651.72)	
Interest received	45.01	19.39	
<b>Net cash flow (used in) investing activities (B)</b>	<b>372.49</b>	<b>(753.72)</b>	
<b>Cash flows from financing activities</b>			
Proceeds from issuance of preference share capital	0.07	-	
Redemption of Preference share capital	(398.71)	-	
Repayment of borrowings	(1,271.29)	(563.69)	
Interest paid	(434.82)	(586.95)	
<b>Net cash flow from financing activities (C)</b>	<b>(2,104.75)</b>	<b>(1,150.64)</b>	
<b>Net (decrease)/increase in cash and cash equivalents (A + B + C)</b>	<b>1,420.07</b>	<b>99.70</b>	
Opening Cash & Cash Equivalents	919.18	624.63	
<b>Closing Cash &amp; Cash Equivalents</b>	<b>2,339.25</b>	<b>724.33</b>	
<b>Components of cash and cash equivalents</b>			
Cash on hand	11.81	10.49	
With banks- on current account	407.44	713.84	
Fixed Deposits with maturity of less than 3 months	1,920.00	-	
With banks - in Bank deposit restricted	206.23	1,180.36	
<b>Total cash and bank balance</b>	<b>2,545.48</b>	<b>1,904.69</b>	
Less: Fixed deposits not considered as cash equivalents	206.23	1,180.36	
<b>Cash and cash equivalents in cash flow statement *</b>	<b>2,339.25</b>	<b>724.33</b>	
* Excluding Fixed Deposit not treated as Cash and Cash equivalents			
<b>Notes:</b>			
1	The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on 14 November, 2024.		
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 Stock Exchange website www.mseil.in and on the Company's website www.winmoreleasingandholdings.com		
Mumbai			By Order of the Board
November 14, 2024			
			Nitin Vasant Mhatre Executive Director DIN: 08294405

