

August 06, 2025

To,

BSE Limited.

Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai - 400 001

National Stock Exchange of India Limited.

Exchange Plaza, Plot No. C/ 1, G Block,
Bandra- Kurla Complex, Bandra (E),
Mumbai - 400 051

Scrip Code: 522029

Trading Symbol: WINDMACHIN

Subject: Outcome of the Meeting of the Board of Directors.

Reference: Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, ["SEBI Listing Regulations, 2015"].

Dear Sir/Madam,

With reference to the captioned subject and pursuant to Regulation 30, 33 and other applicable provision, if any, of SEBI Listing Regulations, 2015, this is to inform you that the meeting of the Board of Directors of the Company held today i.e. Wednesday, August 06, 2025 commenced at 12:05 p.m. (IST) and concluded at 01:55 p.m. (IST), *inter-alia*, considered and approved the unaudited standalone and consolidated financial results of the Company for the quarter ended June 30, 2025, along with the limited review reports thereon, are enclosed herein below.

Kindly take the above information on your records.

For Windsor Machines Limited

Rohit Sojitra

Company Secretary and Compliance Officer

Encl: a/a

Independent Auditor's Review Report on the Unaudited Standalone Quarterly Financial Results and Year to date results of Company pursuant to the Regulation 33 of SEBI (listing Obligations and Disclosures Requirements) Regulations, 2015

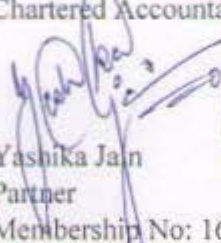
To
The Board of Directors
Windsor Machines Limited

1. We have reviewed the accompanying statement of unaudited standalone financial results of the WINDSOR MACHINES LIMITED ('the Company') for the quarter ended June 30, 2025, ("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), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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. 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 the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. A review of interim financial information consists of making enquiries, 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 the Standards on Auditing specified under Section 143 (10) of the Companies Act, 2013, 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.
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 the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Companies Act, 2013, the SEBI circular and other accounting principles generally accepted in India, and has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.
5. We draw attention to
 - (a) Note No. 4 to the financial results regarding one time settlement of inter-corporate loans outstanding (net) of Rs. 5,880 Lakhs during the period ended 30th September 2024, given in the earlier years. Under the settlement, the Company had received upfront payment of Rs. 1875.00 Lakhs at the time of settlement & balance payment of Rs. 4300.00 Lakhs was to be received by 30th June 2025. The Company has received part payment of Rs. 3000.00 Lakhs on 31st July 2025 & balance payment is expected by 14th August 2025 with interest amount for delayed payments. Our conclusion is not modified in respect of this matter



- (b) Note No. 7 to the financial results regarding shifting of both manufacturing plants i.e. Extrusion machine plant from Vatva (Dist. Ahmedabad) and Injection plant from Chhatral (Dist. Gandhinagar) to Rajkot The Company has agreed and paid a total onetime payment to union workers at Extrusion and Injection of Rs. 225.07 Lakhs & Rs. 486.54 Lakhs respectively. The Company has also settled Thane workers claims for Rs. 450.00 Lakhs during the quarter. Accordingly, Rs. 1161.61 Lakhs has been accounted as an exceptional items for the current quarter. Our conclusion is not modified in respect of this matter.

FOR J B T M & ASSOCIATES LLP
Firm Registration Number: W100365
Chartered Accountants


Yashika Jain
Partner

Membership No: 168952

Place: Mumbai

Date: 06-08-2025

UDIN: 25168952BMLZFQ3612



**WINDSOR MACHINES LIMITED**

Regd. Office - 102/103, Dev Milan Co.Op. Housing Society, Next to Tip Top Plaza, LBS Road, Thane (W) - 400 604.
website: www.windsormachines.com, email: contact@windsormachines.com, CIN. L99999MH1963PLC012642

STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON JUNE 30, 2025**PART I****Rs. in Lakhs**

	Particulars	3 months ended on 30.06.2025	Preceding 3 months ended on 31.03.2025	Corresponding 3 months in the previous year ended on 30.06.2024	Accounting Year ended on 31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	a) Revenue from operations	6,960.46	8,284.19	7,916.27	32,759.85
	b) Other income	19.25	6.76	51.08	135.42
	Total Income	6,979.71	8,290.95	7,967.35	32,895.27
2	Expenses				
	a) Cost of raw materials consumed	4,395.09	5,663.61	4,221.24	21,249.88
	b) Changes in inventories of Finished goods and Work-in-progress	432.83	(283.63)	1,056.56	(348.92)
	c) Employee benefits expense	1,115.34	1,041.25	1,179.30	4,692.81
	d) Finance Cost	109.75	172.36	126.14	514.16
	e) Depreciation & amortisation expense	462.84	504.23	416.47	1,762.03
	f) Other expenses	904.75	1,338.04	1,127.96	4,601.75
	Total expenses	7,420.60	8,435.86	8,127.67	32,471.71
3	Profit(+)/Loss(-) before exceptional items and tax (1 - 2)	(440.89)	(144.91)	(160.32)	423.56
4	Exceptional items (refer note 7)	(1,161.61)	33.47	-	(736.34)
5	Profit(+)/Loss(-) before tax (3+4)	(1,602.50)	(111.44)	(160.32)	(312.78)
6	Tax expense				
	Current Tax	-	(79.04)	19.00	19.71
	Income tax exp for earlier years	60.47	1,433.35	-	2,981.68
	Deferred Tax	(57.09)	(596.30)	(53.02)	(786.98)
7	Net Profit(+)/Loss(-) after tax (5-6)	(1,605.88)	(869.45)	(126.30)	(2,527.19)
8	Other Comprehensive Income				
	Items that will not be reclassified to profit or loss:				
	Remeasurement of the net defined benefit obligation gain/(loss)	7.62	(8.24)	(29.70)	(51.79)
9	Total Comprehensive Income/(loss) (net of tax) (7+8)	(1,598.26)	(877.69)	(156.00)	(2,578.98)
10	Paid-up Equity Share Capital (Face value of Rs.2/- each)	1,689.57	1,689.57	1,298.64	1,689.57
11	Other Equity				71,254.65
12	Earning Per Share (EPS) (In ₹)				
	- Basic	(1.90)	(1.10)	(0.19)	(3.69)
	-Diluted	(1.56)	(0.88)	(0.19)	(3.44)
See accompanying notes to the financial results					

NOTES :

1. The above financial results were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at its meeting held on August 06, 2025.



2. Segment Information (Standalone) for the quarter ended June, 2025 under SEBI (LODR) REGULATIONS, 2015.

PRIMARY SEGMENT INFORMATION (BUSINESS SEGMENTS)

Rs. in Lakhs

Sr.No	Particulars	3 months ended on 30.06.2025	Preceding 3 months ended on 31.03.2025	Corresponding 3 months in the previous year ended on 30.06.2024	Accounting Year ended on 31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
(i)	Segment Revenue				
	Extrusion Machinery Division	2,865.98	3,710.78	3,009.73	14,087.11
	Injection Moulding Machinery	4,099.24	4,564.86	4,945.36	18,764.71
	Total Segment Revenue	6,965.22	8,275.64	7,955.09	32,851.82
(ii)	Segment Results				
	Extrusion Machinery Division	(385.22)	(218.64)	(244.77)	139.18
	Injection Moulding Machinery	140.92	311.76	268.85	1,114.55
	Total Segment Results	(244.30)	93.12	24.08	1,253.73
	Unallocated Corporate income net of unallocated expenses	(86.84)	(65.67)	(58.26)	(316.01)
	Profit / (Loss) before exceptional items , interest and taxation	(331.14)	27.45	(34.18)	937.72
	Finance cost	109.75	172.36	126.14	514.16
	Profit(+)/Loss(-) before exceptional items and tax	(440.89)	(144.91)	(160.32)	423.56
	Exceptional items	(1,161.61)	33.47	-	(736.34)
	Profit(+)/Loss(-) before tax	(1,602.50)	(111.44)	(160.32)	(312.78)
	Tax Expenses				
	Current Tax	-	(79.04)	19.00	19.71
	Income tax exp for earlier years	60.47	1,433.35	-	2,981.68
	Deferred tax	(57.09)	(596.30)	(53.02)	(786.98)
	Net Profit/ (Loss) after tax	(1,605.88)	(869.45)	(126.30)	(2,527.19)
	Other Comprehensive Income	7.62	(8.24)	(29.70)	(51.79)
	Net Comprehensive Income	(1,598.26)	(877.69)	(156.00)	(2,578.98)
(iii)	Segment Assets				
	Extrusion Machinery Division	24,516.18	22,174.18	18,874.54	22,174.18
	Injection Moulding Machinery	12,279.81	12,657.82	12,607.94	12,657.82
	Total Segment Assets	36,795.99	34,832.00	31,482.48	34,832.00
	Unallocated Corporate Assets	58,008.36	62,127.18	22,858.63	62,127.18
	Total Assets	94,804.35	96,959.18	54,341.11	96,959.18
(iv)	Segment Liabilities				
	Extrusion Machinery Division	9,601.13	8,649.62	7,474.53	8,649.62
	Injection Moulding Machinery	3,600.14	5,082.95	6,974.30	5,082.95
	Total Segment Liabilities	13,201.27	13,732.57	14,448.83	13,732.57
	Unallocated Corporate Liabilities	10,257.11	10,282.40	10,450.42	10,282.40
	Total Liabilities	23,458.39	24,014.97	24,899.25	24,014.97

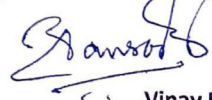
The segment assets and segment results include the assets and expenses respectively, which are identifiable with each segment and amounts allocated to the respective segments on a reasonable basis.

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- 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) (Amendment) Rules, 2016.
- 4 The company had executed the one time settlement (OTS) for inter-corporate loans (ICD) outstanding (net) of Rs. 5880.65 Lakhs during the period ended 30th September 2024, given in the earlier years. Under the settlement, the Company had received upfront payment of Rs. 1875.00 Lakhs at the time of settlement & balance payment of Rs. 4300 Lakhs was to be received by 30th June 2025. The Company has received part payment of Rs. 3000.00 Lakhs on 31st July 2025 & balance payment is expected by 14th August 2025 with interest amount for delayed payments.
- 5 The voluntary judicial liquidation application filed with the Court of Brescia for Wintal Machines SRL, Italy (Wintal) (100% subsidiary) has been approved by the court on 30th December 2024 and the administrator appointed by the Court of Brescia has taken control on all the activities of the Wintal w.e.f. 30th December 2024. Consequent to the loss of control over said subsidiary and as per the requirements of Ind AS 110 "Consolidated financial Statements", unaudited financial results of Wintal has not been prepared/consolidated for the quarter ending 30th June 2025. The Company has already provided for total investment & receivables from Wintal in standalone accounts in the past and it does not expect any proceeds from the above Judicial Liquidation.
- 6 The Company has completed acquisition of Global CNC Pvt Ltd (Global) on 12th February 2025 as per Share Purchase agreement entered on 11th November 2024 and Global has become subsidiary of the Company.
- 7 The Company has decided to shift both manufacturing plants i.e. Extrusion machine plant from Vatva (Dist. Ahmedabad) and Injection plant from Chhatral (Dist. Gandhinagar) to a new state-of-the-art integrated manufacturing facility at Rajkot. The new plant is under construction. The Company has agreed and paid a total onetime payment to union workers at Extrusion and Injection of Rs. 225.07 Lakhs & Rs. 486.54 Lakhs respectively. The Company has also settled Thane workers claims for Rs. 450.00 Lakhs during the quarter. Accordingly, Rs. 1161.61 Lakhs has been accounted as an exceptional items for the current quarter.
- 8 The Company has sold the entire 44.70% stake in RCube Energy Storage Systems Pvt Ltd. ("RCube") vide an agreement on 9th January 2025 with the buyer & accordingly the sale transaction had been completed on 7th February 2025. Consequent to the loss of control over said subsidiary and as per the requirements of Ind AS 110 "Consolidated financial Statements", unaudited financial results of RCube has not been consolidated for the quarter ending 30th June 2025. The Company has already provided for the entire investment of Rs. 919 Lakhs in standalone financial results during the period ended 30th September 2024 & net sale proceeds of Rs. 33.47 Lakhs has been accounted as an exceptional income for the period ended 31st March 2025.
- 9 Previous period figures have been restated for prior period adjustments and regrouped/reclassified, wherever necessary, to make them comparable with current period figures.

By Order of the Board
For, Windsor Machines Limited



Vinay Bansod
Whole time Director & CEO

(DIN: 09168450)

Place: Gandhinagar
Date: August 6, 2025



Independent Auditor's Review Report on the Unaudited Consolidated Quarterly Financial Results and Year to Date Results of the Company pursuant to the Regulation 33 of SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To
The Board of Directors
Windsor Machines Limited

1. We have reviewed the accompanying statement of unaudited Consolidated financial results ('the Statement') of the WINDSOR MACHINES LIMITED ('the Parent') and its Subsidiaries (the Parent Company and its subsidiaries together referred to as 'the Group') attached herewith for the quarter ended June 30, 2025, being submitted by the Parent pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, 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. 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 specified under section 143 (10) of the Companies Act, 2013 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 SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.
4. The Statement includes the results of the following entities:

Sr. No	Name of the Entity	Relationship
1	Global CNC Private Limited	Wholly owned subsidiary

5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the review report of other auditor referred to in paragraph 7 below, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the accounting principles laid down in the Ind AS 34, prescribed under Section 133 of the Act, and other accounting principles generally accepted in India, has not disclosed the



information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

6. We draw attention to

- a. Note No. 4 to the financial results regarding one time settlement of inter-corporate loans outstanding (net) of Rs. 5,880 Lakhs during the period ended 30th September 2024, given in the earlier years. Under the settlement, the Company had received upfront payment of Rs. 1875.00 Lakhs at the time of settlement & balance payment of Rs. 4300.00 Lakhs was to be received by 30th June 2025. The Company has received part payment of Rs. 3000.00 Lakhs on 31st July 2025 & balance payment is expected by 14th August 2025 with interest amount for delayed payments. Our conclusion is not modified in respect of this matter.
- b. Note No. 7 to the financial results regarding shifting of both manufacturing plants i.e. Extrusion machine plant from Vatva (Dist. Ahmedabad) and Injection plant from Chhatral (Dist. Gandhinagar) to Rajkot The Company has agreed and paid a total onetime payment to union workers at Extrusion and Injection of Rs. 225.07 Lakhs & Rs. 486.54 Lakhs respectively. The Company has also settled Thane workers claims for Rs. 450.00 Lakhs during the quarter. Accordingly, Rs. 1161.61 Lakhs has been accounted as an exceptional items for the current quarter. Our conclusion is not modified in respect of this matter.

7. We did not review the Interim financial results of a subsidiary, whose financial statements (before eliminating Inter-company balances) reflect total assets of Rs. 6782.00 Lakhs, Revenue of 4377.75 Lakhs, Total Net Profit after tax of Rs. 552.13 lakhs and Total Comprehensive Loss of Rs. 558.09 Lakhs for the quarter ended June 30, 2025, considered in the statement. These financial results have been reviewed by other auditor whose report has been furnished to us by the management. Our conclusion, on the consolidated financial results, in so far as it relates to the amounts and disclosures included in respect of this subsidiary are based solely on the review report of such other auditor and the procedures performed by us as stated in paragraph 3 above. Our conclusion on the Statement is not modified in respect of this matter.

FOR J B T M & ASSOCIATES LLP

Firm Registration Number: W100365

Chartered Accountants


Yashika Jain
Partner

Membership No: 168952

Place: Mumbai

Date: 06-08-2025

UDIN: 25168952BMLZFR1496



PART I
Rs. in Lakhs

Sr. No.	Particulars	3 months ended on 30.06.2025	Preceding 3 months ended on 31.03.2025	Corresponding 3 months in the previous year ended on 30.06.2024	Accounting Year ended on 31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income				
	a) Revenue from operations	11,333.50	12,082.10	8,083.42	36,872.11
	b) Other income	12.28	6.58	62.61	157.30
	Total Income	11,345.78	12,088.68	8,146.03	37,029.41
2	Expenses				
	a) Cost of raw materials consumed	5,825.31	7,905.82	4,314.04	23,641.12
	b) Changes in inventories of Finished goods and Work-in-progress	1,981.27	207.52	1,067.41	214.91
	c) Employee benefits expense	1,602.30	1,251.00	1,353.66	5,503.37
	d) Finance Cost	109.75	172.98	188.98	803.09
	e) Depreciation & amortisation expense	474.33	509.38	432.35	1,795.89
	f) Other expenses	1,127.14	1,618.45	1,231.96	5,116.65
	Total expenses	11,120.10	11,665.15	8,588.40	37,075.03
3	Profit(+)/Loss(-) before exceptional items and tax (1-2)	225.68	423.53	(442.37)	(45.62)
4	Exceptional items (refer note 7)	(1,161.61)	19.41	-	2,036.75
5	Profit(+)/Loss(-) before tax (3+4)	(935.93)	442.94	(442.37)	1,991.13
6	Tax expense				
	Current Tax	113.63	21.43	19.00	120.18
	Income tax exp for earlier years	60.47	1,433.35	-	2,981.68
	Deferred Tax	(56.26)	(597.50)	(53.02)	(788.18)
7	Net Profit(+)/Loss(-) after tax (5-6)	(1,053.77)	(414.34)	(408.35)	(322.55)
8	Other Comprehensive Income Items that will not be reclassified to profit or loss:				
	Remeasurement of the net defined benefit obligation gain / (loss)	13.58	(6.88)	(29.70)	(50.43)
	Exchange differences on translation of foreign operations and loss	-	-	315.49	397.96
9	Total Comprehensive Income/(loss) (net of tax) (7+8)	(1,040.19)	(421.22)	(122.56)	24.98
10	Net Profit attributable to :				
	Owners of equity	(1,053.78)	(414.34)	(407.98)	741.91
	Non-controlling interest	-	-	(0.37)	(1,064.47)
	Other Comprehensive Income attributable to:				
	Owners of equity	13.58	(6.88)	285.79	347.53
	Non-controlling interest	-	-	-	-
	Total Comprehensive Income attributable to:				
	Owners of equity	(1,040.20)	(421.22)	(122.19)	1,089.44
	Non-controlling interest	-	-	(0.37)	(1,064.47)
11	Paid-up Equity Share Capital (Face value of Rs.2/- each)	1,689.57	1,689.57	1,298.64	1,689.57
12	Other Equity				71,725.16
13	Earning Per Share (EPS) (In ₹)				
	- Basic	(1.25)	(0.52)	(0.63)	(0.47)
	- Diluted	(1.03)	(0.42)	(0.63)	(0.44)
See accompanying notes to the financial results					

NOTES :

1. The above financial results were reviewed and recommended by the Audit Committee and were approved by the Board of Directors at its meeting held on August 06, 2025.




2. Segment Information (Consolidated) for the quarter ended June 30, 2025 under SEBI (LODR) REGULATIONS, 2015.

PRIMARY SEGMENT INFORMATION (BUSINESS SEGMENTS)

Rs. in Lakhs

Sr.No	Particulars	3 months ended on 30.06.2025	Preceding 3 months ended on 31.03.2025	Corresponding 3 months in the previous year ended on 30.06.2024	Accounting Year ended on 31.03.2025
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
(i)	Segment Revenue				
	Extrusion Machinery Division	2,865.98	3,710.78	3,009.73	14,087.11
	Injection Moulding Machinery	4,091.59	4,556.80	5,124.04	19,093.05
	CNC & VMC Machinery ##	4,373.72	3,805.81	-	3,805.81
	Energy Storage Systems **	-	-	-	-
	Total Segment Revenue	11,331.29	12,073.39	8,133.77	36,985.97
(ii)	Segment Results				
	Extrusion Machinery Division	(385.22)	(218.64)	(244.77)	139.18
	Injection Moulding Machinery	581.42	280.70	50.30	2,259.03
	CNC & VMC Machinery ##	675.48	573.54	-	573.54
	Energy Storage Systems **	-	25.93	(0.66)	(1,898.92)
	Total Segment Results	871.68	661.53	(195.13)	1,072.83
	Unallocated Corporate income net of unallocated expenses	(536.25)	(65.02)	(58.26)	(315.36)
	Profit / (Loss) before interest and taxation	335.43	596.51	(253.39)	757.47
	Finance cost	109.75	172.98	188.98	803.09
	Profit(+)/Loss(-) before exceptional items and tax	225.68	423.53	(442.37)	(45.62)
	Exceptional items	(1,161.61)	19.41	-	2,036.75
	Profit(+)/Loss(-) before tax	(935.93)	442.94	(442.37)	1,991.13
	Tax Expenses				
	Current Tax	113.63	21.43	19.00	120.18
	Income tax exp for earlier years	60.47	1,433.35	-	2,981.68
	Deferred tax	(56.26)	(597.50)	(53.02)	(788.18)
	Net Profit/ (Loss) after tax	(1,053.77)	(414.34)	(408.35)	(322.55)
	Other Comprehensive Income	13.58	(6.88)	285.79	347.53
	Net Comprehensive Income	(1,040.19)	(421.22)	(122.56)	24.98
(iii)	Segment Assets				
	Extrusion Machinery Division	24,516.18	22,174.18	18,874.54	22,174.18
	Injection Moulding Machinery	12,287.46	12,658.61	15,736.14	12,658.61
	CNC & VMC Machinery ##	6,845.13	7,243.69	-	7,243.69
	Energy Storage Systems **	-	-	2,001.39	-
	Total Segment Assets	43,648.77	42,076.48	36,612.07	42,076.48
	Unallocated Corporate Assets	55,024.50	58,142.90	21,941.57	58,142.90
	Total Assets	98,673.27	1,00,219.38	58,553.64	1,00,219.38
(iv)	Segment Liabilities				
	Extrusion Machinery Division	9,601.13	8,649.62	7,474.53	8,649.62
	Injection Moulding Machinery	3,600.15	5,082.95	13,223.66	5,082.95
	CNC & VMC Machinery ##	2,851.87	2,789.68	-	2,789.68
	Energy Storage Systems **	-	-	31.15	-
	Total Segment Liabilities	16,053.15	16,522.25	20,729.34	16,522.25
	Unallocated Corporate Liabilities	10,257.11	10,282.40	10,450.42	10,282.40
	Total Liabilities	26,310.27	26,804.65	31,179.76	26,804.65

Note : ## =) New segment wef 14.02.2025 on acquisition of Global CNC Pvt Ltd; ** =) Discontinuance on Sale of subsidiary wef 07.02.205 Rcube.

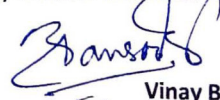
The segment assets and segment results include the assets and expenses respectively, which are identifiable with each segment and amounts allocated to the respective segments on a reasonable basis.

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- 3 This statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 and Companies (Indian Accounting Standard) (Amendment) Rules, 2016.
- 4 The company had executed the one time settlement (OTS) for inter-corporate loans (ICD) outstanding (net) of Rs. 5880.65 Lakhs during the period ended 30th September 2024, given in the earlier years. Under the settlement, the Company had received upfront payment of Rs. 1875.00 Lakhs at the time of settlement & balance payment of Rs. 4300 Lakhs was to be received by 30th June 2025. The Company has received part payment of Rs. 3000.00 Lakhs on 31st July 2025 & balance payment is expected by 14th August 2025 with interest amount for delayed payments.
- 5 The voluntary judicial liquidation application filed with the Court of Brescia for Wintal Machines SRL, Italy (Wintal) (100% subsidiary) has been approved by the court on 30th December 2024 and the administrator appointed by the Court of Brescia has taken control on all the activities of the Wintal w.e.f. 30th December 2024. Consequent to the loss of control over said subsidiary and as per the requirements of Ind AS 110 "Consolidated financial Statements", unaudited financial results of Wintal has not been prepared/consolidated for the quarter ending 30th June 2025. Since Wintal results are not consolidated for quarter ending 30th June 2025, previous period figures are not comparable with current period. The Company has already provided for total investment & receivables from Wintal in standalone accounts in the past and it does not expect any proceeds from the above Judicial Liquidation.
- 6 The Company has completed acquisition of Global CNC Pvt Ltd (Global) on 12th February 2025 as per Share Purchase agreement entered on 11th November 2024 and Global has become subsidiary of the Company. Since Global results are not consolidated for quarter ending 30th June 2024, previous period figures are not comparable with current period.
- 7 The Company has decided to shift both manufacturing plants i.e. Extrusion machine plant from Vatva (Dist. Ahmedabad) and Injection plant from Chhatral (Dist. Gandhinagar) to a new state-of-the-art integrated manufacturing facility at Rajkot. The new plant is under construction. The Company has agreed and paid a total onetime payment to union workers at Extrusion and Injection of Rs. 225.07 Lakhs & Rs. 486.54 Lakhs respectively. The Company has also settled Thane workers claims for Rs. 450.00 Lakhs during the quarter. Accordingly, Rs. 1161.61 Lakhs has been accounted as an exceptional items for the current quarter.
- 8 The Company has sold the entire 44.70% stake in RCube Energy Storage Systems Pvt Ltd. ("RCube") vide an agreement on 9th January 2025 with the buyer and accordingly the sale transaction had been completed on 7th February 2025. Consequent to the loss of control over said subsidiary and as per the requirements of Ind AS 110 "Consolidated financial Statements", unaudited financial results of RCube has not been consolidated for the quarter ending 30th June 2025. Since RCube results are not consolidated for quarter ending 30th June 2025, previous period figures are not comparable with current period. The Company has already provided for the entire investment of Rs. 919 Lakhs in standalone financial results during the period ended 30th September 2024 and net sale proceeds of Rs. 33.47 Lakhs has been accounted as an exceptional income for the period ended 31st March 2025.
- 9 Previous period figures have been restated for prior period adjustments and regrouped/reclassified, wherever necessary, to make them comparable with current period figures.

By Order of the Board
For, Windsor Machines Limited


Vinay Bansod
Whole time Director & CEO
(DIN: 09168450)



Place: Gandhinagar
Date: August 6, 2025