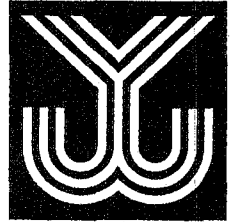


WYL/SECT/
25.05.2018

winsome

Yarns Limited

Regd. Office : SCO # 191-192, Sector 34-A,
Chandigarh - 160 022 INDIA
CIN : LI7115CH1990PLC010566
Phones : +91-172-2603966, 4612000, 4613000
Fax : +91-172-4614000
website: www.winsomegroup.com



To,
NATIONAL STOCK EXCHANGE OF INDIA LTD
"EXCHANGE PLAZA", PLOT NO. C/1, G-BLOCK
BANDRA-KURLA COMPLEX
BANDRA (E), MUMBAI – 400051

Subject : Clarification_WINSOME

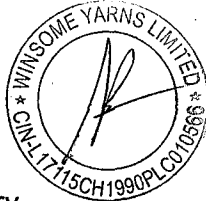
Dear Sir/Madam,

As required vide your email, please find enclosed herewith brief profile of M/s SBD & Co.,
Chartered Accountants, New Delhi.

We hope, you will find the same in order.

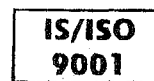
Thanking you,

Yours faithfully,
For WINSOME YARNS LIMITED



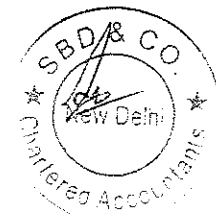
K. V. SINGHAL
G.M. (Legal) & Company Secretary
Mobile No. 9914030030
Email : kvsinghal@winsomegroup.com

Encl : as above.



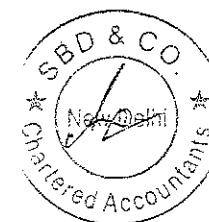
SBD & Co.
Chartered Accountants

606, New Delhi House
27 Barakhamba Road
New Delhi 110 001
India



Quick details

Year of establishment	1984
ICAI Registration number	024005N
ICAI Peer Review Certificate number	006104
ICAI Peer Review Certificate Validity	Upto 15.03.2022
Address	606, New Delhi House 27, Barakhamba Road New Delhi 110 001 India
Telefax	+91 11 4354 2784
E mail	support@sbd.firm.in
Website	<u>www.sbd.firm.in</u>
WhatsApp	+91 98119 03452



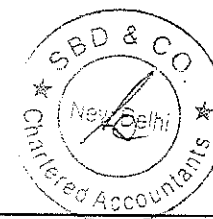
Services, Assurance Taxation

Audit and Assurance

- Statutory Audit
- Internal Audit
- Financial Statement Audit
- Regulatory Compliance, Reporting and Certification
- Financial Accounting
- Evaluation of existing controls and systems
- Assessment of business processes and performance

Taxation

- Advise, Consulting, Support
- Corporate, Personal Taxation
- Transfer Pricing
- Investment Planning
- Appeals Regulatory compliances viz. statutory returns and documents preparations, compilations and e-filings.
- Foreign Remittance Certifications



Services, Insolvency Recovery Restructuring

Insolvency Recovery

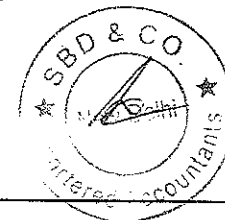
Take Appointments as Insolvency Professional (Sajeve Deora)

- Conduct Corporate Insolvency Resolution, Liquidation Process
- Maintain Enterprise as Going Concern
- Invite Verify Claims, Invite Evaluate Expressions
- Facilitate Change Management
- Prepare Represent before Tribunal/s Authority/ies

Restructuring

Business, Debt Restructuring

- Sustainable Debt, Control Management Change based plans
- Representing before Tribunal/s Authority/ies
- Representing Investors in Stressed Assets
- Cash Audit, Transaction Trail, Forensic Review Audit



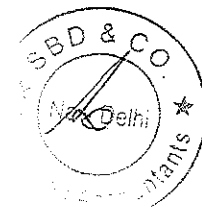
Services, Support

Due Diligence

- Inquire and review to gain greater understanding of current conditions prior to taking action on a proposed transaction.
- Analyze and validate financial, commercial, operational and strategy assumptions underpinning the deal.
- Deal with issues relating to purchase prices, including accounting adjustments, structuring of the deal and its tax implications.
- Negotiate share purchase / share subscription / joint venture agreements, and suggest exit routes.

Business Support Services

- Research & Data Analysis
- Business Valuation
- Advise Merger Acquisition; Taking Ceding Business Control
- Development Monitoring: Management Information System
- Advisory Support: Company law matters
- Compliances, Tax returns
- Sales Invoicing, Payroll Processing
- Performance Improvement: Business Processes



Partner

**Brijender
Bhushan
Deora
(Age 84)**

Chartered Accountant

Qualified: 1956

FCA ICAI Membership No. 3885

Cost Accountant

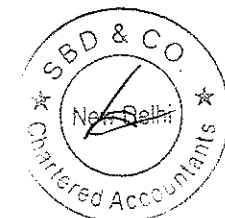
Qualified: 1969

ACMA ICWA Membership No. 2138

He has been in active Corporate Management from 1958 to until 1990.

His last position held, Whole Time Director of DLF Ltd.

He is a Member of the Board of Directors of DLF Ltd. and its Affiliate companies.



Partner

Chartered Accountant

Qualified: 1984, Served Training Contract with, then Price Waterhouse, Delhi

FCA ICAI Membership No. 83403

On panel of ICAI as Arbitrator, Certified by ICAI as Indirect tax expert

Registered with IBBI as Insolvency Professional

Member of the Board of Directors, Chairman / Member Audit & Other Committees:

India Glycols Ltd., Vippy Industries Ltd., New Habitat Housing and Finance Ltd., BTG Global Advisors (UK company, Promotes relationship amongst international experts for Restructuring Turnaround), Child Education Society (Operates 23 Schools as Bal Bharti Public Schools having more than 30,000 students). Promoter of Integrated Capital Services Ltd., and Director of the Company and its Affiliates

Member of international Associations, Network of professionals engaged in matters of insolvency recovery restructuring turnaround (HWW (Germany based international Network), INSOL International and INSOL Europe (UK based Associations)

Professional experience: Audit, Assurance, Representation before Tribunals under Economic legislations, Restructuring Turnaround, Advisory for M&A Asset sales, Corporate planning for business development & consolidation

Speaker on subjects of, Insolvency Restructuring Turnaround

**Sajeve
Bhushan
Deora**

(Age 58)



Partner

Chartered Accountant

Qualified: 2016

ACA ICAI Membership No. 543319

Ankit
Likhamaniya
(Age 23)

Certified by ICAI in IFRS

Professional experience:

Statutory Internal Audit

Advice Carrying out compliance with statutory requirements

International taxation, Transfer pricing

Representation before Tax Authorities



Consultant

Chartered Accountant

Pulkit

Qualified: 2013, Served Training Contract with Grant Thornton, London (UK)

Deora

ACA Member of The Institute of Chartered Accountants of England and Wales, ICAEW Membership No. 2301623

(Age 30)

Bachelors in Law, University College of London (UK)

Qualified: 2015

Member of Bar Council of India

Professional experience:

Forensic investigations

Advice Representation to resolve domestic and cross border civil disputes

Advice Defending wrongdoings of Forex & Exotic derivatives

Recovery from gainers of Fraud Corruption Rogue commodities

Statutory and contentious insolvency (corporate and personal)

Business and intellectual property valuations

Financial modelling



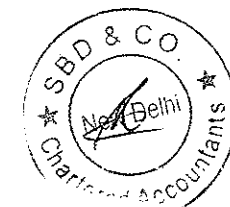
Audit, Assurance Clients

Statutory Auditor

Japanese owned company manufactures equipment for processing of Paddy / Rice
Trading enterprises (selling in domestic, export markets); Physical, Internet based
Stainless steel manufacturer, Digital publishing, Hospitality, Jewelry design & retail
Manufacturer of Food Processing Equipment, sets up Abattoirs, Rendering Plants
Society owning a University in North India
Several: Real Estate Developers, Not for Profit organisations engaged in Charity

Assurance, Risk

Internal Audit of a Pharmaceutical company
Management Audit of University in North India
Management Audit of an Edible Oil Refinery, Port based tankage



Global Reach, Networks Associations

BTG Global Advisory, UK

India, Australia, Singapore, Hong Kong, China, Malaysia, South Africa, UK, Germany, France, Spain, Italy, Greece, USA, Canada, Cayman Islands, BVI, Cyprus, Brazil

HW-ICP, Germany

India, Germany, Albania, Argentina, Australia, Bahamas, Bermuda, Brazil, British Virgin Islands, Bulgaria, China, Estonia, France, Georgia, Great Britain, Hong Kong, Cayman Islands, Kazakhstan, Croatia, Italy, Mexico, Netherlands, Austria, Poland, Romania, Russia, Sweden, Serbia, Spain, South Africa, Czech Republic, Turkey, Hungary, Singapore, Switzerland, USA

III, US

Over 250 Members in prominent jurisdictions

INSOL International, INSOL Europe; UK

Over 10,000 Members in United States of America, United Kingdom, Germany, Australia, Cayman Islands, Netherlands, Denmark, Canada, Hongkong, Brazil and Singapore

