

Winsome

Yarns Limited

Regd. Office : Basement, SCO 13-14-15
Sector 34-A, Chandigarh – 160022 INDIA
(Vacated on 30.12.2024 and presently
working from B-58, Ind.Area, Phase-7
Mohali, Punjab-160055)
CIN : L17115CH1990PLC010566
Phones : +91-172-4612000, 4613000, Fax : +91-172-4614000
E-mail : cshare@winsomegroup.com
Website : winsomeyarns.com



Date:- 24.04.2026

Script Code : 514348
Corporate Compliance & Listing Centre
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P. J. Towers
Dalal Street, Fort, MUMBAI-400001

Symbol : WINSOME
Listing Department
National Stock Exchange of India Ltd
"Exchange Plaza"
Bandra-Kurla Complex Bandra (E),
MUMBAI – 400051

Ref.: Disclosures pursuant to Regulation 30(2) (Schedule III Part A) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations") - Approval of the resolution plan by Hon'ble National Company Law Tribunal, (the "NCLT") of Winsome Yarns Limited (the "Company")

Sub:- Approval of the Resolution Plan by Adjudicating Authority (National Company Law Tribunal, Chandigarh Bench)

Dear Sir(s)/ Madam(s),

In continuation of the earlier disclosure dated April 17, 2026 and April 20, 2026 and Pursuant to regulation 30 of **SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**, specific features and details of the Resolution Plan as approved by the Hon'ble Adjudicating Authority under the Insolvency and Bankruptcy Code, 2016, as required to be reported in terms of Regulation 30 read with Schedule III Part A of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), are as follow:

(i) Pre and Post net-worth of the company:

Pre-CIRP net-worth of the company as per last audited Financial Statements for FY 2022-23 of the Company is INR (40,897.33) Lakh/-. Post-CIRP net-worth of the company shall be available post-implementation of the Approved Resolution Plan.

(ii) Details of assets of the company post CIRP:

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Pursuant to full and final settlement of liabilities of Financial Creditors in accordance with the approved Resolution Plan, full and absolute ownership of such assets shall vest in CD.

(iii) Details of securities continuing to be imposed on the companies' assets:

Pursuant. to payments to the financial creditors under this resolution plan, all assets of Winsome Yarns Limited that are subject to any encumbrance, security and/or lien in favour of the lenders of V/YL shall stand released free of all encumbrance, security and/or lien to the Winsome Yarns Limited (i.e., the Corporate Debtor under complete & absolute control/ownership of the Resolution Applicant) in accordance with the terms of this Resolution Plan. This would inter alia include: every security of Winsome Yarns Limited whether mentioned or not in the Information memorandum.

(iv) Other material liabilities imposed on the company:

NIL, The Company will continue as a going concern post resolution. All pre-CIRP liabilities of the Corporate Debtor (whether crystallised or uncrystallised, admitted or otherwise) stand extinguished upon approval of the Resolution Plan by the Hon'ble NCLT vide Order dated 16th April, 2026, in terms of Section 31 of the IBC and subject to payments proposed in accordance with the approved Resolution Plan. No additional material liabilities, other than those expressly provided for in the Approved Resolution Plan, have been imposed on the Corporate Debtor.

(v) Detailed pre and post shareholding pattern assuming 100% conversion of convertible securities;

- i. Pre -CIRP equity subscribed and paid-up shareholding is 7,07,07,229 equity shares of Rs. 10/- each. The shareholding pattern of Winsome as on the quarter ending March 31, 2026, prior to the implementation of the Approved Resolution Plan was as follows:

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#	Category	Shareholding %
1.	Promoter and Promoter Group	38.67
2.	Public	61.33
	Total	100

- ii. Post-CIRP Against the funds that will be infused towards payment of unpaid CIRP Costs i.e. INR 2.5 Crores or other infusion (if required), the Corporate Debtor shall allot of fresh equity share capital to the Resolution Applicant or its controlled Special Purpose Vehicle. Accordingly, the share issued paid capital (considering conversion of only unpaid CIRP Costs i.e. INR 2.5 Crores) the post new restructuring shall be INR 2,63,15,790/-and shareholding pattern shall be as follows:

Shareholder Category	Fresh No of Shares Face value of INR 10	Amount (INR)	% of Total Equity	Comments
Existing Shareholders (Public)	1,31,579	13,15,790	5%	Write-down of entire pre-CIRP equity share capital to 5% on a pro rata proportionate basis. No fresh equity is being

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				<p>issued to existing shareholders. Existing public shareholders simply retain a written-down residual 5% stake post capital reduction. No payment is made to existing equity shareholders or promoters, as liquidation value of the Corporate Debtor is insufficient to make full payments to financial creditors.</p>
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Resolution Applicant or its controlled Special Purpose Vehicle	25,00,000	2,50,00,000	95%	Fresh Equity
Total	26,31,579	2,63,15,790	100%	

At present the shares of the Company is listed and traded on NSE and BSE. The subject to necessary adjustment in the capital of the Company, the listing of the shares of the Company shall be continued with NSE and BSE.

(vi) Details of funds infused in the company, creditors paid off:

The source of funds for the infusions proposed in this resolution plan is as under:

S. No.	Nature of Payment	Period in days	Amount (in INR)	Description of Source of Funds
1.	Unpaid CIRP Costs	45	Actuals Upto 2.5 Crore	Shall be funded from the internal available funds of the Resolution Applicant. (If amount exceeds INR 2.5 Crores then the excess shall be funded out of the amount proposed to the secured financial creditors).
2.	Financial Creditors (Secured)	90	137 Crores	Shall be funded by liquid available internal funds of the Resolution Applicant, also including fund raised as equity/debt by established standing & credibility of the

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				Resolution Applicant in its SPV. Further, RA is BBB- Rated Company, which shows strong credit profile of RAs
3.	Financial Creditors (Unsecured)	NA	NIL	NA
4.	Operational Creditors (Statutory/ government Dues)	90	10 lacs plus 250 lacs against EPFO	Shall be funded from internal available funds of the Resolution Applicant.
5.	Operational Creditors (Workmen and Employees)	90	30 Lacs	Shall be funded from internal available funds of the Resolution Applicant.
6.	Operational Creditors (Others)	90	50 Lacs	Shall be funded from internal available funds of the Resolution Applicant.
7.	Other Creditors	NA	NIL	NA
8.	Overhaulment and working capital expenditure	365	20 Crores	Shall be funded by liquid/ available internal funds of the Resolution Applicant, also including funds raised as equity/ debt by established standing & credibility of the Resolution Applicant.

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		365	162.9 Crores Including CIRP Cost	
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(vii) Additional liability on the incoming investors due to the transaction, source of such funding etc.:

The additional liability on the incoming investor (Mohini Health & Hygiene Limited / its controlled Special Purpose Vehicle) on account of the transaction is in accordance with the Approved Resolution Plan.

In this regard, the following is specifically noted:

*(a) The Successful Resolution Applicant has already deposited a Performance Security of **INR 20,20,19,374/-** in the designated bank account of the Corporate Debtor as required under Regulation 36B of the CIRP Regulations, 2016. However, in accordance with Para 23. IV of order of Hon'ble NCLT approving the Resolution Plan, the said Performance Security shall remain in force till the amount proposed to be paid to the creditors under this plan is fully paid off and the plan is fully implemented.*

*(b) To demonstrate funding capacity, the Successful Resolution Applicant placed before the Hon'ble NCLT a **Principal Letter of Sanction dated 16.09.2025** issued by **Union Bank of India**, sanctioning a loan of **INR 154 Crores** in favour of M/s Winsome Yarns Limited.*

(c) No additional material liabilities, beyond those expressly provided in the Approved Resolution Plan, have been imposed on the Corporate Debtor or the incoming investor.

(viii) Impact on the investor — revised P/E, RONW ratios etc.:

The revised P/E, RONW ratios etc. are not known at present.

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(ix) Names of the new promoters, key managerial personnel, if any and their past experience in the business or employment. In case where promoters are companies, history of such company and names of natural persons in control:

The Resolution Applicant (**MOHINI HEALTH & HYGIENE LIMITED**) is a company incorporated under the provisions of Companies Act, 1956, engaged in manufacturing and export of Surgical, Absorbent & Bleached Cotton, Surgical & Hygiene Products Like Absorbent Cotton Wool, Surgical Cotton, Ear Buds, Cotton Ball, Cotton Make up pads N95 Mask, Surgical Mask and other Medical Consumables.

As per the Resolution Plan the Present Directors/KMP of Resolution Applicant are:

Name	Designation
AVNISH SARVAPRIYA BANSAL	Managing Director (DIN: 02666814)
PARUL BANSAL	Whole-time director (DIN: 06856466)
MUKESH VYAS	Director (DIN: 08425231)
CHANDRASHEKHAR BOBRA	Director (DIN: 00209498)
MAHESH FOGLA	Director (DIN: 05157688)
MUKUL JAIN	Director (DIN: 07187651)
VIRAL ROHITBHAI PATEL	Director (DIN: 09662042)
SARVAPRIYA NIRMALESH BANSAL	Whole-time director (DIN: 02540139)
ARNIKA JAIN	Company Secretary
ANIL KUMAR SINGHANIA	CFO

Brief Profile of the Resolution Applicant and its KMP

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Resolution Applicant believes that the business prospects in the instant line are bright in future and the promoters/directors of the Resolution Applicant have relevant technical knowledge & experience and are fully equipped and capable to manage the assets of corporate debtor in a manner most viable than ever before.

MOHINI HEALTH & HYGIENE LIMITED. is a Public Limited company.

Resolution Applicant believes that the business prospects in the instant line are bright in future and the promoters/directors of the Resolution Applicant have relevant technical knowledge & experience and are fully equipped and capable to manage the assets of corporate debtor in a manner most viable than ever before.

Relevant Business Details

Resolution Applicant believes that the business prospects in the instant line are bright in future and the promoters/directors of the Resolution Applicant have relevant technical knowledge & experience and are fully equipped and capable to manage the assets of corporate debtor in a manner most viable than ever before.

ACTIVITIES

- Manufacturing and export of ' Surgical, Absorbent & Bleached Cotton.
- Surgical & Hygiene Products Like Absorbent Cotton Wool, Surgical Cotton,
- Ear Buds, Cotton Ball, Cotton Make up pads N95 Mask, Surgical Mask
- Other Medical Consumables

(x) Brief description of business strategy:

The Resolution Applicant has hands on experience on addressing such operational issues as the one faced by the corporate debtor. Here by this resolution plan, the resolution applicant is

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making it abundantly sure that the corporate debtor would not only be revived, but by infusing required amounts as per the plan as per the provisions mentioned in the plan and by introducing Technical and Management Team to restart and take care of operations of the corporate debtor.

The Resolution Applicant shall employ the resources and assets of the Corporate Debtor for the necessary business requirement of the Corporate Debtor, and thus in this way bring an operational turnaround to the Corporate Debtor.

Moreover, the resolution plan will maximize the value of the assets of the corporate debtor and the same would further grow in its value through the implementation of the plan as per the provisions contained in the plan.

Additionally, the detailed turnaround strategy is specified in the Approved Resolution Plan.

(xi) Any other material information not involving commercial secrets

Not applicable.

(xii) Proposed steps to be taken by the incoming investor/acquirer for achieving the MPS

Not applicable, since the Approved Resolution Plan contemplates restructuring of existing equity shares.

(xiii) Quarterly disclosure of the status of achieving the MPS

Not applicable

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The above information may be treated as disclosure under Regulation 30 read with Part A of Schedule III of the of the **SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("Listing Regulations")**, and guidance note issued by exchange.

You are requested to take the above information on record and acknowledge the same.

Thanking you,
Yours faithfully,
For WINSOME YARNS LIMITED

Anil Kohli, Designated Partner & Authorized Signatory
ARCK Resolution Professionals LLP acting as Monitoring Professional
In the matter of M/s Winsome Yarns Limited
IBBI Regn No. IBBI/IPE-0030/IPA-1/2022-23/50013
AFA Valid upto : 31.12.2026