Winsome Yarns Limited
Regd. Office : Basement, SCO 13-14-15 Sector 34-A, Chandigarh – 160022 INDIA
CIN : L17115CH1990PLC010566
Phones : 9780078797
E-mail : winsomeyarnslimited@gmail.com
Website : winsomeyarns.com

Date: 29.08.2026
Scrip 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

Subject: Outcome of the Board Meeting held on August 29, 2026.

Reference:

i) **Intimation dated August 26, 2026 given pursuant to Regulation 29 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") regarding the Board Meeting of Winsome Yarns Limited held on August 29, 2026.**

ii) **Disclosure dated April 17, 2026, April 20, 2026 and April 24, 2026 in relation to the approval of the resolution plan by the Hon'ble National Company Law Tribunal, Chandigarh Bench ("NCLT") vide order dated April 16, 2026 as submitted by the Successful Resolution Applicant, namely Mohini Health & Hygiene Limited ("SRA") under the relevant provisions of the Insolvency and Bankruptcy Code, 2016 ("Code").**

iii) **Disclosure dated June 23, 2026 regarding appointment of Additional Directors on the Board of Directors of the Company by the then Monitoring Committee, pursuant to Regulation 30 of the Listing Regulations.**

iv) **SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, as amended ("Master Circular").**

Dear Sir/ Madam,

Pursuant to Regulation 30(6) read with Para A of Part A of Schedule III of the Listing Regulations, and further to our intimation dated August 26, 2026 referred above, we wish to inform you that the Board of Directors of the Company, at its meeting held on Saturday, August 29, 2026, inter alia, considered and approved/noted the following:

1. The unaudited Standalone Financial Results set out in compliance with Accounting Standards for the quarter ended June 30, 2025 together with Limited Review Report thereon are enclosed. The Unaudited Financial Results, duly approved by the Board of Directors of the Company in their meeting held today, together with Limited review report thereon are enclosed herewith as **- Annexure A**.

2. The unaudited Standalone Financial Results set out in compliance with Accounting Standards for the quarter and half year ended September 30, 2025 together with Statement of Assets & Liabilities, Cash Flow Statement and Limited Review Report thereon are enclosed. The Unaudited Financial Results, duly approved by the Board of Directors of the Company in their meeting held today, together with Limited review report thereon are enclosed herewith as **- Annexure B**.

3. The unaudited Standalone Financial Results set out in compliance with Accounting Standards for the quarter ended December 31, 2025 together Limited Review Report thereon are enclosed. The Unaudited Financial Results, duly approved by the Board of Directors of the Company in their meeting held today, together with Limited review report thereon are enclosed herewith as **- Annexure C**.

4. The Audited Standalone Financial Results set out in compliance with Accounting Standards for the quarter and year ended March 31, 2026 together with Statement of Assets & Liabilities, Cash Flow Statement and Audit Report thereon are enclosed. The audited Financial Results, duly approved by the Board of Directors of the

Company in their meeting held today, together with Audit report thereon are enclosed herewith as – **Annexure D**.

5. Approved an increase in the overall borrowing limit of the Company to Rs. 500 crores (Rupees Five Hundred Crores Only), pursuant to Section 180(1)(c) of the Companies Act, 2013, subject to approval of members;

6. Approved increase in existing limits of the company under section 180 (1)(a) of the Companies Act, 2013 for Sale, creation of Mortgage or Charge on the assets, properties or undertaking(s) of the Company upto Rs. 500 crores (Rupees Five Hundred Crores Only) subject to approval of members;

7. Approved an increase in the limit for making investments/ granting loans/ providing guarantees or security to Rs. 500 crores (Rupees Five Hundred Crores Only), pursuant to Section 186 of the Companies Act, 2013 subject to approval of members;

8. Approved the proposal for increasing the limit under Section 185 of the Companies Act, 2013 to Rs.500 crores (Rupees Five Hundred Crores Only), subject to approval of the members;

9. Approved the Omnibus approval for entering into related party transactions with following related parties during the financial year F.Y. 2026–2027:

   a) Winsome Yarns Limited and Dhananya Capital Private Limited (DCPL) – up to Rs. 300 crores
   b) Winsome Yarns Limited and Mohini Health & Hygiene Limited (MHHL) – up to Rs. 200 crores
   c) Winsome Yarns Limited and Zenith Infra LLP – up to Rs. 25 crores

10. Approved the Board's Report of the Company for the financial year ended March 31, 2026, pursuant to Section 134 of the Companies Act, 2013;

11. Approved the Management Discussion and Analysis Report (MDAR) of the Company for the financial year ended March 31, 2026, pursuant to Regulation 34(2)(e) read with Schedule V of the Listing Regulations;

12. Approved the appointment of M/s Ashok Chhajed & Associates Chartered Accountants, as the Internal Auditor of the Company for the financial year 2026-27, pursuant to Section 138 of the Companies Act, 2013 read with the Companies (Accounts) Rules, 2014. The detailed disclosure with respect to the appointment of Internal Auditor required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master circular SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 as amended is enclosed as "**Annexure E**".

13. Approved appointment of Mrs. Pooja Garg to an office or place of profit in the Company at a monthly remuneration of not more than Rs. 2 lacs, she being a related party of the Company in terms of Section 2(76) of the Companies Act, 2013 being relative of Mr. Vipan Kumar (Executive Director of the Company) pursuant to Section 188(1)(f) read with the proviso thereto, and Section 177(4)(iv) of the Companies Act, 2013 and Regulation 23 of the SEBI Listing Regulation.

14. Approved redesignation of Mr. Vipan Kumar (DIN: 11551026) who was earlier appointed as an Additional Executive Director of the Company to Managing Director of the Company. The detailed disclosure with respect to the appointment of Mr. Vipan Kumar required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Master circular SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 as amended is enclosed as "**Annexure F**".

Winsome Yarns Limited
Regd. Office : Basement, SCO 13-14-15 Sector 34-A, Chandigarh – 160022 INDIA
CIN : L17115CH1990PLC010566
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E-mail : winsomeyarnslimited@gmail.com
Website : winsomeyarns.com

15. Shifting of Registered office of the Company from one state to another from "Basement, SCO No. 13-14-15, Sector 34-A, Sector 34(Chandigarh), Chandigarh, India, 160022" to "Kuranwala Derabassi Barwala Road Dera Bassi -140507" subject to shareholders and RD approval.

16. Approved the draft notice of 36th Annual General Meeting of the members of the Company and fixed the date, time and place for meeting and the appointment of Scrutinizer for the same.

The detailed disclosure with respect to the aforesaid business as required to be furnished pursuant to Regulation 30 read with Para A of Part A of Schedule III of SEBI Listing Regulations and SEBI Circular No. SEBI/HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated 30th January, 2026, is enclosed herewith as "Annexures".

The Statement of Impact of Audit Qualifications for the Financial Year ended March 31, 2026 is enclosed herewith.

The Board Meeting commenced on 06:00 P.M. and concluded on 08:00 P.M.

Kindly take the same on record.

Thanking You

For Winsome Yarns Limited

Vipin Kumar

WINSOME YARNS LIMITED

Vipan Kumar
Executive Director
DIN: 11551026

<u>Independent Auditor's Review Report on quarterly and unaudited Financial Result of the Winsome Yarn Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

To,

THE MONITORING COMMITTEE,

WINSOME YARN LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of WINSOME YARN LIMITED ("the company"), for the quarter ended 30th June,2025 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, admitted the Corporate Insolvency Resolution Process ("CIRP") application filed by an operational creditor of Winsome Yarn Ltd ("the Company") and appointed Mr. Sanjay Gupta (IBBI Registration No .IBBI/IPA-002/IP-N00982-C01/2017-2018/10354, as Interim Resolution Professional ("IRP"), in terms of the Insolvency and Bankruptcy Code, 2016 ("the Code") to manage the affairs of the Company vide CP (IB) No. 291/Chd /Chd /2018 dated 22 December,2023. Further Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 14.03.2024 appointed M/s ARCK Resolution Professionals LLP having IBBI Registration No. IBBI/IPE-0030/IPA-1/2022-23/50013 as the new RP of Winsome Yarns Ltd.

   The Resolution Professional (RP) had filed an application before the NCLT for the approval of resolution plan submitted by Mohini Health and Hygiene Limited which was approved by NCLT on April 16, 2026 in pursuance to section 30(6) and section 31(1) of the Insolvency & Bankruptcy Code, 2016 read with regulation 39(4) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.

   After the approval of the Resolution Plan by the Hon'ble NCLT under the Insolvency and Bankruptcy Code, 2016, the affairs of the Company are presently being managed by the Monitoring Committee comprising representatives of the Committee of Creditors (CoC) and the Successful Resolution Applicant, chaired by an Insolvency Professional in accordance with the approved Resolution Plan. The powers of the existing Board of Directors remain suspended till the Transfer Date.

This statement which is the responsibility of company's management and monitoring committee 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 read with relevant rules issued thereunder 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 Accountant of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the company's personnel 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.

3 (a) Basis of Qualified Conclusion

I. In view of accumulated losses of the Company as at the end of quarter 30th June 2025 the net worth of the Company as at that date being negative, continuous losses, negative cash flows, due to financial constraints and non-deposit of statutory dues on time. The company has made a default in repayment of principal and interest against the facilities sanctioned by bank and The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 22 December 2023 in CP (IB) No. 291/Chd/Chd/2018 admitted the petition for initiation of Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC").

   Subsequently, the Hon'ble NCLT, Chandigarh Bench, vide order dated 16 April 2026 approved the Resolution Plan submitted under the provisions of the IBC. Pending implementation of the approved Resolution Plan, the consequential accounting impact, if any, arising on implementation of the approved Resolution Plan is presently under evaluation. The financial results have been prepared on a going concern basis considering the approved Resolution Plan and expected implementation thereof.

II. The unaudited financial result for the quarter ended on 30th June,2025 are understated due to:

a. Non-provisioning of interest expenses, on borrowings, of Rs 7226.5 Lakhs for quarter ended on 30th June,2025 (of Rs 6207.51 Lakhs for quarter ended on 30th June,2024) and further amount towards penal interest, penalty, etc. as may be charged by the lenders. In the absence of statement of account, the above amount has been arrived at as per estimates of the Company, and the aggregate unprovided amount in books of account of the Company is not ascertainable with accuracy.

b. Non-provisioning against long outstanding receivables of Rs. 118.64 Lakhs which is overdue for more than 365 days. Further Re-instatement of few debtors, advance from customers, creditors for export, etc. on exchange fluctuation is not recognized in line with Ind AS - 21 "The Effects of changes in Foreign Exchange Rates" the effect of which we are unable to comment.

III. The Internal Control Systems need to be further strengthened in order that they are commensurate with the size of the Company and the nature of its business, more particularly in areas of, purchases and consumption of materials, charging of expenses, set-off of balances, and invoicing of sale of goods and services.

IV. Confirmation of balances and reconciliation thereof with respective parties are pending, which include balances pertaining to, accounts receivable and accounts payable, bank balances (including FDR), other current assets, advance for leasing, security deposit, secured loans, other liabilities, provisions, and contingent liabilities. All balances have been certified by the management of the Company. In the absence of the Company having aforementioned details and confirmations, the impact thereof is unascertainable, and therefore, not being commented. Further strengthening of internal controls by the Company will provide greater reliability.

4. **Qualified Conclusion**

Based on our review conducted as above, except in **"Basis of Qualified Conclusion"** paragraph mentioned in para 3 above, nothing has come to our attention that causes us to believe that the accompanying statement unaudited financial results prepared in accordance with applicable accounting standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of regulation 33 of the SEBI (Listing obligation and disclosure requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

5. **EMPHASIS OF MATTER**

i) As per information given to us, in the financial result, the company has made advance payment of Rs. 2268.50 Lakhs to Edelweiss Assets Reconstruction Company during the financial year 2018-19 for advance against restructuring of loan. Loan outstanding from Edelweiss Assets Reconstruction Company amounting of Rs. 47071.07 Lakhs.

ii) The company has not made provision for the demand raised by various authorities as the matters are pending before various appellate forum. We are unable to comment upon possible impact in the financial statements for the quarter ended 30th June, 2025.

iii) As per information given to us, we draw attention to the users of the financial statement of the company for the quarter ended 30th June,2025. The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 16 April 2026, approved the Resolution Plan submitted by M/s Mohini Health & Hygiene Limited under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"). The implementation of the approved Resolution Plan is presently under progress.

iv) As per the information given to us, the Corporate Insolvency Resolution Process (CIRP) costs for the quarter ended 30th June 2025 amounted to ₹113.81 lakh, compared to ₹1095.30 lakh for the previous quarter ended 31st March 2025. As of 30th June 2025, an outstanding amount of ₹255.25 lakh in CIRP costs remains unpaid. This unpaid amount is required to be settled on a priority basis in accordance with the provisions of the Insolvency and Bankruptcy Code (IBC), 2016.

Our conclusion is not modified in respect of this matters

For Dhana and Associates
(Formerly Khandelia & Sharma)
Chartered Accountants
Firm Registration No: 510525C

ARUN KHANDELIA
Digitally signed by ARUN KHANDELIA
Date: 2026.08.29 20:50:08 +05'30'

CA. Arun Khandelia
Partner
Membership No.: 089125
Udin: 26089125WTVFQN9634

Place: New Delhi
Date : 29-08-2026

WINSOME YARNS LIMITED(UNDER CIRP)

Regd.Office: Basement, SCO # 13-14-15, Sector 34-A, Chandigarh - 160022

(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)

CIN : L17115CH1990PLC010566,Email – cshare@winsomegroup.com, Website – www.winsomeyarns.com Phone No.91-172-4613000, Fax No.91-172-4614000

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE 2025

PART-I					**Rs.in Lakhs**
Sr. No.	**Particulars**	**Unaudited**	**Audited**	**Unaudited**	**Audited**
			Quarter Ended		
		30.06.2025	**31.03.2025**	**30.06.2024**	**31.03.2025**
	Revenue				
1	Income from operations	18	78	81	419
2	Other Income	30	45	4	87
3	Total Revenue(1+2)	**48**	**123**	**85**	**506**
4	**Expenses**				
	(a) Cost of Material consumed	-	-	3	3
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Excise Duty	-	-	-	-
	(d) Changes in Inventories of finished goods,Work in progress & stock in trade	12	22	61	183
	(e) Employee Benefit expense	32	76	161	534
	(f) Finance cost	0	-	-	-
	(g) Depreciation & Amortisation expenses	251	246	245	983
	(h) Other expenses	81	145	82	533
	Total Expenses	**377**	**489**	**552**	**2,236**
5	**Profit /(Loss) from Operations before Exceptional Items and tax.(3-4)**	**(328)**	**(366)**	**(467)**	**(1,730)**
6	Exceptional Items				-
7	**Profit /(Loss) before Tax (5+6)**	**(328)**	**(366)**	**(467)**	**(1,730)**
8	Tax Expense				
	- Current Tax	-	-	-	-
	- Earlier years Tax	-	-	-	-
	- Deferred Tax Liability/(Asset)	-	-	-	-
9	**Profit/(Loss) after tax (7-8)**	**(328)**	**(366)**	**(467)**	**(1,730)**
10	Other Comprehensive income	-	-	-	-
11	**Total Comprehensive income(9+10)**	**(328)**	**(366)**	**(467)**	**(1,730)**
12	Paid - up Equity Capital (Face Value – Rs. 10/- each)	7,071	7,071	7,071	7,071
13	Reserve excluding revaluation reserve as per Balance Sheet of Previous accounting year				(50,792)
14	Earnings Per Share of Rs 10/- each (Not Annualised) - Basic & Diluted (Rs.)	(0.46)	(0.52)	(0.66)	(2.45)

Notes:	
1	The Statutory Auditors of the Company have carried out the limited review of the above financial results for the quarter and period ended 30th June 2025, in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015.
2	The Company's business of Yarn Spinning and Knitting has also been carried out on job-work basis for third parties, which is continuing to the extent possible within limited resources available with the Company.
3	In line with the provisions of Ind AS-108 'Operating Segments' as notified under the Companies (Ind AS) Rules, 2015, and as provided in section 133 of the Companies Act, 2013, the operations of the Company fall under one line of business activity namely, Textiles (Yarn, Knitwear & related revenue), which is considered to be the only reportable segment by the management
4	Auditors remarks on accounts for the quarter and year ended on 30th June 2025 alongwith comments of Company thereon are: (1) Regarding preparation of accounts on going concern basis despite accumulated losses of the Company being substantially in excess of its net worth: Company Response: The Company is under Corporate Insolvency Resolution Process (CIRP) under Insolvency and Bankruptcy Code, 2016, and is being maintained as a going concern by the Resolution Professional as part of the CIRP process for resolution of its insolvency; (2) Regarding non-provision for interest and penalty on Borrowings: Company Response: The Company is under CIRP and the IRP/RP had invited claims from the stakeholders. The Company will give effect to the claims in its books of account in line with the resolution plan after it is sanctioned and taken up for implementation; (3) Regarding pending confirmation/reconciliation of balances of certain receivables, bank balances, payables, secured loans, contingent and other liabilities, loans and advances - impact unascertainable): Company response: Except as mentioned in Note (3) above, Confirmation and reconciliation of balances were being carried out upto the commencement of CIRP on an ongoing basis and adjustments, if any, arising therefrom were accounted from time to time, and adjustments for transactions during CIRP are carried out as considered appropriate; (4) Regarding non provision of dimunition in carrying value of investment : Company response : The accounting of investments is subject to reconciliation. (5) CIRP costs are fully accounted.
5	Approval of Resolution Plan under the Insolvency and Bankruptcy Code, 2016. The National Company Law Tribunal, Chandigarh Bench (Court-I) ("NCLT"), vide its order dated 16 April 2026 in IA(IBC)(PLAN)/1/(CH)/2025 read with IA No. 213/2026 and IA No. 46/2026 in CP(IB) No. 291/Chd/Chd/2018, approved the Resolution Plan submitted by M/s Mohini Health and Hygiene Limited ("Successful Resolution Applicant") for M/s Winsome Yarns Limited ("the Company"). The Company was admitted into the Corporate Insolvency Resolution Process ("CIRP") on 22 December 2023 pursuant to an application filed by Edelweiss Asset Reconstruction Company Limited under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC").The approved Resolution Plan, having a total value of ₹162.90 crore, provides for resolution of the claims and liabilities of the Company in accordance with its terms, infusion of funds for revival and operations of the Company and implementation of the Resolution Plan over the period specified therein. The implementation of the Resolution Plan is to be undertaken in accordance with the terms of the approved Resolution Plan and the directions contained in the NCLT order, under the supervision of the Monitoring Committee.Pursuant to the approval of the Resolution Plan, the NCLT has, inter alia, directed that the crystallised and unclaimed liabilities of the Company as on the date of the order shall stand extinguished in accordance with the terms of the NCLT order and the Resolution Plan. The moratorium under Section 14 of the IBC ceased to have effect from the date of the NCLT order. The Company is in the process of implementing the approved Resolution Plan. The implementation of the Resolution Plan and the consequential actions arising therefrom will have an impact on the financial position, liabilities, operations and capital structure of the Company in accordance with the terms of the approved Resolution Plan and applicable laws and regulations.
6	The books of account of the Company drawn by its Board of Directors (powers suspended) upto the date of commencement of CIRP were handed over to the earlier RP and have been relied on by the RP for preparation of these financial results, which also include the period after commencement of CIRP and upto the end of calendar quarter under report, books of account whereof have been prepared under supervision and control of RP holding office for the time being in force.
7	The financial results for the quarter ended 30th June 2025 are being signed by the Directors presently in office, who have been appointed/reconstituted subsequent to the approval of the Resolution Plan. The financial results incorporate the financial information and transactions pertaining to the period prior to their appointment, including the period during which the Company was under CIRP and the affairs of the Company were under the control and supervision of the Resolution Professional. The present Directors have approved and signed these financial results based on the books of account, records, information and representations made available to them and in accordance with their duties and responsibilities under applicable law.
8	A theft has been reported in Transformer, with loss of Rs.59,20,000/- Approx., from its housing in the spinning mill complex of the Company situated at Village Kurranwala, Barwala Road, Dera Bassi, Punjab, and complaint is given for registering FIR at Dera Bassi Police station & subsiquently Insurance claim has been filed with the Insurance company.
9	The companys registered office had been got vacated (by the Chandigarh Administration) on 30.12.2024. we are in the process of identifying a new registered office. Presently we are working form our knitting unit situated at B-58, Industrial Area Phase-7, Mohali.
10	The figures for the previous quarter and year have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.

For Winsome Yarns Limited(Under CIRP)

Vipin Kumar

WINSOME YARNS LIMITED

Director

Place:	**Chandigarh**	**Taken on Record**
		ARCK Resolution Professionals LLP Monitoring Professional New Delhi
Date :	**Aug 29, 2026**	**Monitoring Professional**

EXTRACT

WINSOME YARNS LIMITED

Regd.Office: Basement, SCO # 13-14-15, Sector 34-A, Chandigarh - 160022

(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)

CIN : L17115CH1990PLC010566,Email – cshare@winsomegroup.com, Website – www.winsomegroup.com, Phone No.91-172-4613000, Fax No.91-172-4614000

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE 2025

Rs.in Lakhs

PART-I	Particulars	Unaudited	Audited	Unaudited	Audited
Sr. No.		Quarter Ended			Year Ended
		30.06.2025	31.03.2025	30.06.2024	31.03.2025
1	Total Income from operations (Net)	18	78	81	419
2	Net Profit/(Loss) for the period (before tax, Exceptional and/or Extraordinary items)	**(328)**	**(366)**	**(467)**	**(1,730)**
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(328)	(366)	(467)	(1,730)
4	Net Profit/(Loss) for the period (after tax, Exceptional and/or Extraordinary items)	(328)	(366)	(467)	(1,730)
5	Total comprehensive income for the period {Comprising Porofit/ (Loss) for the period (after tax) and other Comprehensive income (after tax)}	**(328)**	**(366)**	**(467)**	**(1,730)**
6	Paid up Equity Share Capital (Face Value of `10/- per share)	7,071	7,071	7,071	7,071
7	Other Equity				(50,792)
8	Earnings per share (for continuing and discontinued operations :- Basic & diluted (Face value of `10/- per share)	(0.46)	(0.52)	(0.66)	(2.45)

Notes:

1 **The Company has adopted Ind AS from April 1, 2017, as notified under the Companies (Ind AS) Rules, 2015, and pursuant to section 133 of the Companies Act, 2013, The financial statements presented in the accompanying financial results and other information have been prepared in accordance with recognition and measurement of principals laid down in Ind AS and discloses information required to be disclosed in terms of Regulation 33 of SEBI (LODR) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.**

2 **The above is an extract of the detailed format of results for the quarter & year ended on 31st March 2025 filed with the stock exchanges under Regulation-33 of the SEBI (LODR) Regulation ,2015. The full format of the results are available on the website of the Stock Exchanges(www.bseindia.com, www.nseindia.com) and the company's website (www.winsomegroup.com)**

For Winsome Yarns Limited(Under CIRP)

Vipin Kumar

WINSOME YARNS LIMITED

Director

Place: **Chandigarh**

Taken on record

ARCK Resolution Professionals LLP
Monitoring Professional
New Delhi

Date : **Aug 29, 2026**

Monitoring Professional

<u>Independent Auditor's Review Report on quarterly and unaudited Financial Result of the Winsome Yarn Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

To,

THE MONITORING COMMITTEE,

WINSOME YARN LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of WINSOME YARN LIMITED ("the company"), for the quarter ended 31th September,2025 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, admitted the Corporate Insolvency Resolution Process ("CIRP") application filed by an operational creditor of Winsome Yarn Ltd ("the Company") and appointed Mr. Sanjay Gupta (IBBI Registration No .IBBI/IPA-002/IP-N00982-C01/2017-2018/10354, as Interim Resolution Professional ("IRP"), in terms of the Insolvency and Bankruptcy Code, 2016 ("the Code") to manage the affairs of the Company vide CP (IB) No. 291/Chd /Chd /2018 dated 22 December,2023. Further Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 14.03.2024 appointed M/s ARCK Resolution Professionals LLP having IBBI Registration No. IBBI/IPE-0030/IPA-1/2022-23/50013 as the new RP of Winsome Yarns Ltd.

   The Resolution Professional (RP) had filed an application before the NCLT for the approval of resolution plan submitted by Mohini Health and Hygiene Limited which was approved by NCLT on April 16, 2026 in pursuance to section 30(6) and section 31(1) of the Insolvency & Bankruptcy Code, 2016 read with regulation 39(4) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.

   After the approval of the Resolution Plan by the Hon'ble NCLT under the Insolvency and Bankruptcy Code, 2016, the affairs of the Company are presently being managed by the Monitoring Committee comprising representatives of the Committee of Creditors (CoC) and the Successful Resolution Applicant, chaired by an Insolvency Professional in accordance with the approved Resolution Plan. The powers of the existing Board of Directors remain suspended till the Transfer Date.

This statement which is the responsibility of company's management and monitoring committee 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 read with relevant rules issued thereunder 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 Accountant of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the company's personnel 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.

3 (a) Basis of Qualified Conclusion

I. In view of accumulated losses of the Company as at the end of quarter 30th September 2025 the net worth of the Company as at that date being negative, continuous losses, negative cash flows, due to financial constraints and non-deposit of statutory dues on time. The company has made a default in repayment of principal and interest against the facilities sanctioned by bank and The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 22 December 2023 in CP (IB) No. 291/Chd/Chd/2018 admitted the petition for initiation of Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC").

   Subsequently, the Hon'ble NCLT, Chandigarh Bench, vide order dated 16 April 2026 approved the Resolution Plan submitted under the provisions of the IBC. Pending implementation of the approved Resolution Plan, the consequential accounting impact, if any, arising on implementation of the approved Resolution Plan is presently under evaluation. The financial results have been prepared on a going concern basis considering the approved Resolution Plan and expected implementation thereof.

II. The unaudited financial result for the quarter ended on 30th September,2025 are understated due to:

a. Non-provisioning of interest expenses, on borrowings, of Rs 7610.97 Lakhs for quarter ended on 30th September,2025 (of Rs 6535.13 Lakhs for quarter ended on 30th September,2024) and further amount towards penal interest, penalty, etc. as may be charged by the lenders. In the absence of statement of account, the above amount has been arrived at as per estimates of the Company, and the aggregate unprovided amount in books of account of the Company is not ascertainable with accuracy.

b. Non-provisioning against long outstanding receivables of Rs. 119.55 Lakhs which is overdue for more than 365 days. Further Re-instatement of few debtors, advance from customers, creditors for export, etc. on exchange fluctuation is not recognized in line with Ind AS - 21 “The Effects of changes in Foreign Exchange Rates” the effect of which we are unable to comment.

III. The Internal Control Systems need to be further strengthened in order that they are commensurate with the size of the Company and the nature of its business, more particularly in areas of, purchases and consumption of materials, charging of expenses, set-off of balances, and invoicing of sale of goods and services.

IV. Confirmation of balances and reconciliation thereof with respective parties are pending, which include balances pertaining to, accounts receivable and accounts payable, bank balances (including FDR), other current assets, advance for leasing, security deposit, secured loans, other liabilities, provisions, and contingent liabilities. All balances have been certified by the management of the Company. In the absence of the Company having aforementioned details and confirmations, the impact thereof is unascertainable, and therefore, not being commented. Further strengthening of internal controls by the Company will provide greater reliability.

4. **Qualified Conclusion**

Based on our review conducted as above, except in **“Basis of Qualified Conclusion”** paragraph mentioned in para 3 above, nothing has come to our attention that causes us to believe that the accompanying statement unaudited financial results prepared in accordance with applicable accounting standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of regulation 33 of the SEBI (Listing obligation and disclosure requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

5. **EMPHASIS OF MATTER**

i) As per information given to us, in the financial result, the company has made advance payment of Rs. 2268.50 Lakhs to Edelweiss Assets Reconstruction Company during the financial year 2018-19 for advance against restructuring of loan. Loan outstanding from Edelweiss Assets Reconstruction Company amounting of Rs. 47071.07 Lakhs.

ii) The company has not made provision for the demand raised by various authorities as the matters are pending before various appellate forum. We are unable to comment upon possible impact in the financial statements for the quarter ended 30th September, 2025.

iii) As per information given to us, we draw attention to the users of the financial statement of the company for the quarter ended 30th September,2025. The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 16 April 2026, approved the Resolution Plan submitted by M/s Mohini Health & Hygiene Limited under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"). The implementation of the approved Resolution Plan is presently under progress.

iv) As per the information given to us, the Corporate Insolvency Resolution Process (CIRP) costs for the quarter ended 30th September 2025 amounted to ₹50.16 lakh, compared to ₹113.81 lakh for the previous quarter ended 30th June 2025. As of 30th September 2025, an outstanding amount of ₹289.30 lakh in CIRP costs remains unpaid. This unpaid amount is required to be settled on a priority basis in accordance with the provisions of the Insolvency and Bankruptcy Code (IBC), 2016.

Our conclusion is not modified in respect of this matters

For Dhana and Associates
(Formerly Khandelia & Sharma)
Chartered Accountants
Firm Registration No: 510525C

ARUN KHANDELIA

Digitally signed by ARUN KHANDELIA
Date: 2026.08.29 20:55:29 +05'30'

CA. Arun Khandelia
Partner
Membership No.: 089125
UDIN: 26089125FLKTVL7774

Place: New Delhi
Date : 29-08-2026

WINSOME YARNS LIMITED(UNDER CIRP)							
Regd.Office: Basement, SCO # 13-14-15, Sector 34-A, Chandigarh - 160022							
(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)							
CIN : L17115CH1990PLC010566,Email – cshare@winsomegroup.com, Website – www.winsomeyarns.com Phone No.91-172-4613000, Fax No.91-172-4614000							
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YER ENDED ON 30TH SEPTEMBER 2025							
PART-I							Rs.in Lakhs
Sr. No.	Particulars	Unaudited					Audited
		Quarter Ended			Six Months Ended		
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
	Revenue						
1	Income from operations	0.49	18.00	146.00	18.49	227.00	419.00
2	Other Income	136.51	30.00	5.00	166.51	9.00	87.00
3	Total Revenue(1+2)	**137.20**	**48.00**	**151.00**	**185.20**	**236.20**	**506.00**
4	**Expenses**						
	(a) Cost of Material consumed	0.00	0.00	0.00	0.00	3.00	3.00
	(b) Purchase of stock-in-trade	0.00	0.00	0.00	0.00	0.00	0.00
	(c) Excise Duty	0.00	0.00	0.00	0.00	0.00	0.00
	(d) Changes in Inventories of finished goods,Work in progress & stock in trade	0.00	12.00	77.00	11.54	138.00	183.00
	(e) Employee Benefit expense	21.26	32.00	166.00	53.26	327.00	534.00
	(f) Finance cost	0.00	0.00	0.00	0.00	0.00	0.00
	(g) Depreciation & Amortisation expenses	243.49	251.00	245.00	494.49	491.00	983.00
	(h) Other expenses	29.71	81.00	169.00	110.71	251.00	533.00
	Total Expenses	**294.46**	**376.00**	**657.00**	**670.00**	**1210.00**	**2236.00**
5	**Profit /(Loss) from Operations before Exceptional Items and tax.(3-4)**	**-157.26**	**-328.10**	**-506.60**	**-484.90**	**-973.90**	**-1730.00**
6	Exceptional Items						0.00
7	**Profit /(Loss) before Tax (5+6)**	**-157.26**	**-328.10**	**-506.60**	**-484.90**	**-973.90**	**-1730.00**
8	Tax Expense						
	- Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	- Earlier years Tax	0.00	0.00	0.00	0.00	0.00	0.00
	- Deferred Tax Liability/(Asset)	0.00	0.00	0.00	0.00	0.00	0.00
9	**Profit/(Loss) after tax (7-8)**	**-157.26**	**-328.10**	**-506.60**	**-484.90**	**-973.90**	**-1730.00**
10	Other Comprehensive income	0.00	0.00	0.00	0.00	0.00	0.00
11	**Total Comprehensive income(9+10)**	**-157.26**	**-328.10**	**-506.60**	**-484.90**	**-973.90**	**-1730.00**
12	Paid - up Equity Capital (Face Value – Rs. 10/- each)	7071.00	7071.00	7071.00	7071.00	7071.00	7071.00
13	Reserve excluding revaluation reserve as per Balance Sheet of Previous accounting year						-50791.98
14	Earnings Per Share of Rs 10/- each (Not Annualised) - Basic & Diluted (Rs.)	-0.22	-0.46	-0.72	-0.69	-1.38	-2.45

Notes:	
1	The Statutory Auditors of the Company have carried out the limited review of the above financial results for the quarter and half year ended 30th September 2025, in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015.
2	The Company's business of Yarn Spinning and Knitting has also been carried out on job-work basis for third parties, which is continuing to the extent possible within limited resources available with the Company.
3	In line with the provisions of Ind AS-108 'Operating Segments' as notified under the Companies (Ind AS) Rules, 2015, and as provided in section 133 of the Companies Act, 2013, the operations of the Company fall under one line of business activity namely, Textiles (Yarn, Knitwear & related revenue), which is considered to be the only reportable segment by the management
4	Auditors remarks on accounts for the quarter and year ended on 30th September 2025 alongwith comments of Company thereon are: (1) Regarding preparation of accounts on going concern basis despite accumulated losses of the Company being substantially in excess of its net worth: Company Response: The Company is under Corporate Insolvency Resolution Process (CIRP) under Insolvency and Bankruptcy Code, 2016, and is being maintained as a going concern by the Resolution Professional as part of the CIRP process for resolution of its insolvency; (2) Regarding non-provision for interest and penalty on Borrowings: Company Response: The Company is under CIRP and the IRP/RP had invited claims from the stakeholders. The Company will give effect to the claims in its books of account in line with the resolution plan after it is sanctioned and taken up for implementation; (3) Regarding pending confirmation/reconciliation of balances of certain receivables, bank balances, payables, secured loans, contingent and other liabilities, loans and advances - impact unascertainable): Company response: Except as mentioned in Note (3) above, Confirmation and reconciliation of balances were being carried out upto the commencement of CIRP on an ongoing basis and adjustments, if any, arising therefrom were accounted from time to time, and adjustments for transactions during CIRP are carried out as considered appropriate; (4) Regarding non provision of dimunition in carrying value of investment : Company response : The accounting of investments is subject to reconciliation. (5) CIRP costs are fully accounted .
5	Approval of Resolution Plan under the Insolvency and Bankruptcy Code, 2016. The National Company Law Tribunal, Chandigarh Bench (Court-I) ("NCLT"), vide its order dated 16 April 2026 in IA(IBC)(PLAN)/1/(CH)/2025 read with IA No. 213/2026 and IA No. 46/2026 in CP(IB) No. 291/Chd/Chd/2018, approved the Resolution Plan submitted by M/s Mohini Health and Hygiene Limited ("Successful Resolution Applicant") for M/s Winsome Yarns Limited ("the Company"). The Company was admitted into the Corporate Insolvency Resolution Process ("CIRP") on 22 December 2023 pursuant to an application filed by Edelweiss Asset Reconstruction Company Limited under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC").The approved Resolution Plan, having a total value of ₹162.90 crore, provides for resolution of the claims and liabilities of the Company in accordance with its terms, infusion of funds for revival and operations of the Company and implementation of the Resolution Plan over the period specified therein. The implementation of the Resolution Plan is to be undertaken in accordance with the terms of the approved Resolution Plan and the directions contained in the NCLT order, under the supervision of the Monitoring Committee.Pursuant to the approval of the Resolution Plan, the NCLT has, inter alia, directed that the crystallised and unclaimed liabilities of the Company as on the date of the order shall stand extinguished in accordance with the terms of the NCLT order and the Resolution Plan. The moratorium under Section 14 of the IBC ceased to have effect from the date of the NCLT order. The Company is in the process of implementing the approved Resolution Plan. The implementation of the Resolution Plan and the consequential actions arising therefrom will have an impact on the financial position, liabilities, operations and capital structure of the Company in accordance with the terms of the approved Resolution Plan and applicable laws and regulations.
6	The books of account of the Company drawn by its Board of Directors (powers suspended) upto the date of commencement of CIRP were handed over to the earlier RP and have been relied on by the RP for preparation of these financial results, which also include the period after commencement of CIRP and upto the end of calendar quarter under report, books of account whereof have been prepared under supervision and control of RP holding office for the time being in force.
7	The financial results for the quarter ended 30th June 2025 are being signed by the Directors presently in office, who have been appointed/reconstituted subsequent to the approval of the Resolution Plan. The financial results incorporate the financial information and transactions pertaining to the period prior to their appointment, including the period during which the Company was under CIRP and the affairs of the Company were under the control and supervision of the Resolution Professional. The present Directors have approved and signed these financial results based on the books of account, records, information and representations made available to them and in accordance with their duties and responsibilities under applicable law.
8	A theft has been reported in Transformer, with loss of Rs.59,20,000/- Approx., from its housing in the spinning mill complex of the Company situated at Village Kurranwala, Barwala Road, Dera Bassi, Punjab, and complaint is given for registering FIR at Dera Bassi Police station & subsiquently Insurance claim has been filed with the Insurance company.
9	The companys registered office had been got vacated (by the Chandigarh Administration) on 30.12.2024. we are in the process of identifying a new registered office. Presently we are working form our knitting unit situated at B-58, Industrial Area Phase-7, Mohali.
10	The figures for the previous quarter and year have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.

For Winsome Yarns Limited(Under CIRP)

Director

Place: Chandigarh	**Taken on Record**
Date : August 29, 2026	**Monitoring Professional**

WINSOME YARNS LIMITED

Regd.Office: Basement, SCO # 13-14-15, Sector 34-A, Chandigarh - 160022

(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)

CIN : L17115CH1990PLC010566,Email – cshare@winsomegroup.com, Website – www.winsomegroup.com, Phone No.91-172-4613000, Fax No.91-172-4614000

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED ON 30TH SEPTEMBER 2025

		Rs.in Lakhs					
PART-I	Particulars	Unaudited					Audited
Sr. No.		Quarter Ended			Six Months Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
1	Total Income from operations (Net)	0	18	146	18	227	419
2	Net Profit/(Loss) for the period (before tax, Exceptional and/or Extraordinary items)	(157)	(328)	(507)	(485)	(974)	(1,730)
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(157)	(328)	(507)	(485)	(974)	(1,730)
4	Net Profit/(Loss) for the period (after tax, Exceptional and/or Extraordinary items)	(157)	(328)	(507)	(485)	(974)	(1,730)
5	Total comprehensive income for the period {Comprising Porofit/ (Loss) for the period (after tax) and other Comprehensive income (after tax)}	**(157)**	**(328)**	**(507)**	**(485)**	**(974)**	**(1,730)**
6	Paid up Equity Share Capital (Face Value of `10/- per share)	7,071	7,071	7,071	7,071	7,071	7,071
7	Other Equity	-	-	-	-	-	(50,792)
8	Earnings per share (for continuing and discontinued operations :- Basic & diluted (Face value of `10/- per share)	(0.22)	(0.46)	(0.72)	(0.69)	(1.38)	(2.45)

Notes:

1 **The Company has adopted Ind AS from April 1, 2017, as notified under the Companies (Ind AS) Rules, 2015, and pursuant to section 133 of the Companies Act, 2013, The financial statements presented in the accompanying financial results and other information have been prepared in accordance with recognition and measurement of principals laid down in Ind AS and discloses information required to be disclosed in terms of Regulation 33 of SEBI (LODR) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.**

2 **The above is an extract of the detailed format of results for the quarter & half year ended on 30th September 2025 filed with the stock exchanges under Regulation-33 of the SEBI (LODR) Regulation ,2015. The full format of the results are available on the website of the Stock Exchanges(www.bseindia.com, www.nseindia.com) and the company's website (www.winsomegroup.com)**

For Winsome Yarns Limited(Under CIRP)

Vijen Kumar

Director

Place: **Chandigarh**

Taken on record

Date : **August 29, 2026**

Monitoring Professional

WINSOME YARNS LIMITED

ARCK Resolution Professionals LLP Monitoring Professional New Delhi

Winsome Yarns Limited(Under CIRP)

Regd.Office: Basement, SCO # 13-14-15,Sector 34-A, Chandigarh -160022

(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)

Unaudited Statement of Asset and Liabilities as on 30.09.2025

	(Rs. In Lakhs)	
Particulars	**Standalone**	
	Unauidted	**Auidted**
	30.09.2025	**31.03.2025**
ASSETS		
(1) Non- current assets		
(a) Property, plant and equipment	12,121	12,614
(b) Capital Work In Progress	-	-
(c) Other Intangibles Assets	1	2
(d) Financial assets	-	-
(e) Investments	-	-
(f) Loans	-	-
(g) Deferred tax assets (net)	-	-
(h)Other Non- Current assets	2,615	2,700
Sub Total - non current assets	**14,737**	**15,316**
(2) Current assets		
(a)Inventories	145	157
(b) Financial assets		
(i)Loans	-	-
(ii) Investment	2,568	2,568
(iii) Trade receivables	120	120
(iv) Cash and cash equivalents	44	58
(v) Other bank Balance*	2,051	2,051
(vi) Other financial assets	-	-
(vii) Current Tax Assets	97	95
(viii) Other current assets	344	208
Sub Total - current assets	**5,369**	**5,257**
Total of assets (1+2)	**20,105**	**20,573**
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	7,071	7,071
(b) Other equity	**(51,277)**	(50,792)
Sub total - Total equity	**(44,206)**	**(43,721)**
LIABILITIES		
2. Non- current liabilities		
(a) Deferred grant income	48	41
(b) Provisions	255	253
Sub total - Non current liabilities	**303**	**294**
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	55,658	55,658
(ii) Trade Payables		
(a) Total outstanding dues of Micro and small enterprises	72	72
(b) Total outstanding dues of creditors other than Micro and small enterprises	2,670	2,725
(iii) Other financial liabilities	5,333	5,245
(iv) Deferred grant income	2	9
(v) Other current liabilities	229	248
(b) Provisions	44	44
Sub Total - current liabilities	**64,009**	**64,000**
(4)Total of liabilities (2+3)	**64,312**	**64,294**
Total of equity and liabilities (1+4)	**20,105**	**20,573**

ARCK Resolution Professionals LLP Monitoring Professional New Delhi

Vipin Kumar

WINSOME YARNS LIMITED

Winsome Yarns Limited(Under CIRP)
Regd. Office: Basement,SCO 13-14-15, Sector 34-A, Chandigarh -160022
(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)

STATEMENT OF CASH FLOW FOR THE HALF YEAR ENDED ON SEPTEMBER 30, 2025

	Particulars		Period Ended September 30, 2025	Year Ended March 31, 2025
A.	**CASH FLOW FROM OPERATIONS**			
	Loss before tax		(485.09)	(1,729.69)
	Adjustment for:			
	Depreciation		494.58	982.54
	Amortisation of lease hold land		1.66	3.31
	Prorata capital subsidy		-	(9.23)
	(Profit)/Loss on sale of fixed assets		-	-
	Interest expense		-	-
	Interest income		(65.53)	(84.35)
	Operating profit before working capital changes		**(54.37)**	**(837.42)**
	Adjustment for working capital changes:			
	Increase/(Decrease) in financial liabilities			
	Trade payables		(54.31)	108.44
	Revenue received in advance		30.92	(12.70)
	Other payables		57.57	2,236.27
	Increase/(Decrease) in other current liabilities		(18.72)	20.79
	Increase/(Decrease) in provisions		2.00	44.00
	(Increase)/Decrease in financial assets			
	Trade and other receivables		(0.21)	133.16
	Loans		-	-
	Investment		-	-
	Interest accrued but not due		-	-
	Other loan		0.00	0.00
	(Increase)/Decrease in other current assets		(135.57)	(8.00)
	(Increase)/Decrease in other non current assets		83.08	-
	(Increase)/Decrease)in inventories		11.53	199.55
			(78.07)	1,884.10
	Current tax liabilities (Net)		(1.26)	(8.52)
	Net cash flow from operating activities	(A)	**(79.32)**	**1,875.58**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Additions/Deletion to property, plant and equipment			
	Reductions to property, plant and equipment		-	-
	Interest receipts		65.53	84.35
	Net cash used in investing activities	**(B)**	**65.53**	**84.35**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Interest paid		-	-
	Increase/(Decrease) in financial liabilities			
	Proceeds from borrowings		-	-
	Repayment of borrowings		-	-
	Net cash used in financing activities	**(C)**	**-**	**-**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**(A+B+C)**	**(13.79)**	**1,959.93**
	Cash and cash equivalents - Opening balance		2,108.41	148.48
	Cash and cash equivalents - Closing balance		2,094.62	2,108.41
			2,094.62	2,108.41
(Figures in bracket represents cash outflow)			0.00	-0

Vipin Kumar

WINSOME YARNS LIMITED

ARCK Resolution Professionals LLP
Monitoring Professional
New Delhi

<u>Independent Auditor's Review Report on quarterly and unaudited Financial Result of the Winsome Yarn Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

To,

THE MONITORING COMMITTEE,

WINSOME YARN LIMITED

1. We have reviewed the accompanying statement of unaudited financial results ("the statement") of WINSOME YARN LIMITED ("the company"), for the quarter ended 31st December,2025 being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('Listing Regulations').

2. The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, admitted the Corporate Insolvency Resolution Process ("CIRP") application filed by an operational creditor of Winsome Yarn Ltd ("the Company") and appointed Mr. Sanjay Gupta (IBBI Registration No .IBBI/IPA-002/IP-N00982-C01/2017-2018/10354, as Interim Resolution Professional ("IRP"), in terms of the Insolvency and Bankruptcy Code, 2016 ("the Code") to manage the affairs of the Company vide CP (IB) No. 291/Chd /Chd /2018 dated 22 December,2023. Further Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 14.03.2024 appointed M/s ARCK Resolution Professionals LLP having IBBI Registration No. IBBI/IPE-0030/IPA-1/2022-23/50013 as the new RP of Winsome Yarns Ltd.

   The Resolution Professional (RP) had filed an application before the NCLT for the approval of resolution plan submitted by Mohini Health and Hygiene Limited which was approved by NCLT on April 16, 2026 in pursuance to section 30(6) and section 31(1) of the Insolvency & Bankruptcy Code, 2016 read with regulation 39(4) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.

   After the approval of the Resolution Plan by the Hon'ble NCLT under the Insolvency and Bankruptcy Code, 2016, the affairs of the Company are presently being managed by the Monitoring Committee comprising representatives of the Committee of Creditors (CoC) and the Successful Resolution Applicant, chaired by an Insolvency Professional in accordance with the approved Resolution Plan. The powers of the existing Board of Directors remain suspended till the Transfer Date.

This statement which is the responsibility of company's management and monitoring committee 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 read with relevant rules issued thereunder 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 Accountant of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the company's personnel 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.

3 (a) Basis of Qualified Conclusion

I. In view of accumulated losses of the Company as at the end of quarter 31st December 2025 the net worth of the Company as at that date being negative, continuous losses, negative cash flows, due to financial constraints and non-deposit of statutory dues on time. The company has made a default in repayment of principal and interest against the facilities sanctioned by bank and The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 22 December 2023 in CP (IB) No. 291/Chd/Chd/2018 admitted the petition for initiation of Corporate Insolvency Resolution Process ("CIRP") under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC").

   Subsequently, the Hon'ble NCLT, Chandigarh Bench, vide order dated 16 April 2026 approved the Resolution Plan submitted under the provisions of the IBC. Pending implementation of the approved Resolution Plan, the consequential accounting impact, if any, arising on implementation of the approved Resolution Plan is presently under evaluation. The financial results have been prepared on a going concern basis considering the approved Resolution Plan and expected implementation thereof.

II. The unaudited financial result for the quarter ended on 31st December,2025 are understated due to:

a. Non-provisioning of interest expenses, on borrowings, of Rs 7910.83 Lakhs for quarter ended on 31st December,2025 (of Rs 6790.45 Lakhs for quarter ended on 31st December,2024) and further amount towards penal interest, penalty, etc. as may be charged by the lenders. In the absence of statement of account, the above amount has been arrived at as per estimates of the Company, and the aggregate unprovided amount in books of account of the Company is not ascertainable with accuracy.

b. Non-provisioning against long outstanding receivables of Rs. 94.48 Lakhs which is overdue for more than 365 days. Further Re-instatement of few debtors, advance from customers, creditors for export, etc. on exchange fluctuation is not recognized in line with Ind AS - 21 "The Effects of changes in Foreign Exchange Rates" the effect of which we are unable to comment.

III. The Internal Control Systems need to be further strengthened in order that they are commensurate with the size of the Company and the nature of its business, more particularly in areas of, purchases and consumption of materials, charging of expenses, set-off of balances, and invoicing of sale of goods and services.

IV. Confirmation of balances and reconciliation thereof with respective parties are pending, which include balances pertaining to, accounts receivable and accounts payable, bank balances (including FDR), other current assets, advance for leasing, security deposit, secured loans, other liabilities, provisions, and contingent liabilities. All balances have been certified by the management of the Company. In the absence of the Company having aforementioned details and confirmations, the impact thereof is unascertainable, and therefore, not being commented. Further strengthening of internal controls by the Company will provide greater reliability.

4. **Qualified Conclusion**

Based on our review conducted as above, except in **"Basis of Qualified Conclusion"** paragraph mentioned in para 3 above, nothing has come to our attention that causes us to believe that the accompanying statement unaudited financial results prepared in accordance with applicable accounting standard and other recognized accounting practices and policies has not disclosed the information required to be disclosed in term of regulation 33 of the SEBI (Listing obligation and disclosure requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contain any material misstatement.

5. **EMPHASIS OF MATTER**

i) As per information given to us, in the financial result, the company has made advance payment of Rs. 2268.50 Lakhs to Edelweiss Assets Reconstruction Company during the financial year 2018-19 for advance against restructuring of loan. Loan outstanding from Edelweiss Assets Reconstruction Company amounting of Rs. 47071.07 Lakhs.

ii) The company has not made provision for the demand raised by various authorities as the matters are pending before various appellate forum. We are unable to comment upon possible impact in the financial statements for the quarter ended 30th September, 2025.

iii) As per information given to us, we draw attention to the users of the financial statement of the company for the quarter ended 31st DEcember,2025. The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 16 April 2026, approved the Resolution Plan submitted by M/s Mohini Health & Hygiene Limited under the provisions of the Insolvency and Bankruptcy Code, 2016 ("IBC"). The implementation of the approved Resolution Plan is presently under progress.

iv) As per the information given to us, the Corporate Insolvency Resolution Process (CIRP) costs for the quarter ended 31st December 2025 amounted to ₹50.16 lakh, compared to ₹50.16 lakh for the previous quarter ended 30th September 2025. As of 31st December 2025, an outstanding amount of ₹219.58 lakh in CIRP costs remains unpaid. This unpaid amount is required to be settled on a priority basis in accordance with the provisions of the Insolvency and Bankruptcy Code (IBC), 2016.

Our conclusion is not modified in respect of this matters

For Dhana and Associates
(Formerly Khandelia & Sharma)
Chartered Accountants
Firm Registration No: 510525C

ARUN KHANDELIA
Digitally signed by ARUN KHANDELIA
Date: 2026.08.29 20:57:54 +05'30'

CA. Arun Khandelia
Partner
Membership No.: 089125
Udin: 26089125SDARNH9042

Place: New Delhi
Date : 29-08-2026

WINSOME YARNS LIMITED(UNDER CIRP)							
Regd.Office: Basement, SCO # 13-14-15, Sector 34-A, Chandigarh - 160022							
(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)							
CIN : L17115CH1990PLC010566,Email – cshare@winsomegroup.com, Website – www.winsomeyarns.com Phone No.91-172-4613000, Fax No.91-172-4614000							
UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2025							
PART-I							**Rs.in Lakhs**
Sr. No.	**Particulars**	**Unaudited**					**Audited**
		Quarter Ended			**Nine Months Ended**		
		31.12.2025	**30.09.2025**	**31.12.2024**	**31.12.2025**	**31.12.2024**	**31.03.2025**
	Revenue						
1	Income from operations	4	-	114	22	341	419
2	Other Income	6	137	33	173	42	87
3	Total Revenue(1+2)	**10**	**137**	**147**	**195**	**383**	**506**
4	**Expenses**						
	(a) Cost of Material consumed	0	-	-	-	3	3
	(b) Purchase of stock-in-trade	0	-	-	-	-	-
	(c) Excise Duty	0	-	-	-	-	-
	(d) Changes in Inventories of finished goods,Work in progress & stock in trade	0	0	23	12	161	183
	(e) Employee Benefit expense	16	21	131	69	458	534
	(f) Finance cost	0	-	-	-	-	-
	(g) Depreciation & Amortisation expenses	243	243	246	737	737	983
	(h) Other expenses	200	30	137	311	388	533
	Total Expenses	**459**	**294**	**537**	**1,129**	**1,747**	**2,236**
5	**Profit /(Loss) from Operations before Exceptional Items and tax.(3-4)**	**(449)**	**(157)**	**(390)**	**(934)**	**(1,364)**	**(1,730)**
6	Exceptional Items						-
7	**Profit /(Loss) before Tax (5+6)**	**(449)**	**(157)**	**(390)**	**(934)**	**(1,364)**	**(1,730)**
8	Tax Expense						
	- Current Tax	-	-	-	-	-	-
	- Earlier years Tax	-	-	-	-	-	-
	- Deferred Tax Liability/(Asset)	-	-	-	-	-	-
9	**Profit/(Loss) after tax (7-8)**	**(449)**	**(157)**	**(390)**	**(934)**	**(1,364)**	**(1,730)**
10	Other Comprehensive income	-	-	-	-	-	-
11	**Total Comprehensive income(9+10)**	**(449)**	**(157)**	**(390)**	**(934)**	**(1,364)**	**(1,730)**
12	Paid - up Equity Capital (Face Value – Rs. 10/- each)	7,071	7,071	7,071	7,071	7,071	7,071
13	Reserve excluding revaluation reserve as per Balance Sheet of Previous accounting year						(50,792)
14	Earnings Per Share of Rs 10/- each (Not Annualised) - Basic & Diluted (Rs.)	(0.64)	(0.22)	(0.55)	(1.32)	(1.93)	(2.45)

Notes:	
1	The Statutory Auditors of the Company have carried out the limited review of the above financial results for the quarter and period ended 31st December 2025, in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015.
2	The Company's business of Yarn Spinning and Knitting has also been carried out on job-work basis for third parties, which is continuing to the extent possible within limited resources available with the Company.
3	In line with the provisions of Ind AS-108 'Operating Segments' as notified under the Companies (Ind AS) Rules, 2015, and as provided in section 133 of the Companies Act, 2013, the operations of the Company fall under one line of business activity namely, Textiles (Yarn, Knitwear & related revenue), which is considered to be the only reportable segment by the management
4	Auditors remarks on accounts for the quarter and year ended on 31st December 2025 alongwith comments of Company thereon are: (1) Regarding preparation of accounts on going concern basis despite accumulated losses of the Company being substantially in excess of its net worth: Company Response: The Company is under Corporate Insolvency Resolution Process (CIRP) under Insolvency and Bankruptcy Code, 2016, and is being maintained as a going concern by the Resolution Professional as part of the CIRP process for resolution of its insolvency; (2) Regarding non-provision for interest and penalty on Borrowings: Company Response: The Company is under CIRP and the IRP/RP had invited claims from the stakeholders. The Company will give effect to the claims in its books of account in line with the resolution plan after it is sanctioned and taken up for implementation; (3) Regarding pending confirmation/reconciliation of balances of certain receivables, bank balances, payables, secured loans, contingent and other liabilities, loans and advances - impact unascertainable): Company response: Except as mentioned in Note (3) above, Confirmation and reconciliation of balances were being carried out upto the commencement of CIRP on an ongoing basis and adjustments, if any, arising therefrom were accounted from time to time, and adjustments for transactions during CIRP are carried out as considered appropriate; (4) Regarding non provision of dimunition in carrying value of investment : Company response : The accounting of investments is subject to reconciliation. (5) CIRP costs are fully accounted .
5	Approval of Resolution Plan under the Insolvency and Bankruptcy Code, 2016. The National Company Law Tribunal, Chandigarh Bench (Court-I) ("NCLT"), vide its order dated 16 April 2026 in IA(IBC)(PLAN)/1/(CH)/2025 read with IA No. 213/2026 and IA No. 46/2026 in CP(IB) No. 291/Chd/Chd/2018, approved the Resolution Plan submitted by M/s Mohini Health and Hygiene Limited ("Successful Resolution Applicant") for M/s Winsome Yarns Limited ("the Company"). The Company was admitted into the Corporate Insolvency Resolution Process ("CIRP") on 22 December 2023 pursuant to an application filed by Edelweiss Asset Reconstruction Company Limited under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC").The approved Resolution Plan, having a total value of ₹162.90 crore, provides for resolution of the claims and liabilities of the Company in accordance with its terms, infusion of funds for revival and operations of the Company and implementation of the Resolution Plan over the period specified therein. The implementation of the Resolution Plan is to be undertaken in accordance with the terms of the approved Resolution Plan and the directions contained in the NCLT order, under the supervision of the Monitoring Committee.Pursuant to the approval of the Resolution Plan, the NCLT has, inter alia, directed that the crystallised and unclaimed liabilities of the Company as on the date of the order shall stand extinguished in accordance with the terms of the NCLT order and the Resolution Plan. The moratorium under Section 14 of the IBC ceased to have effect from the date of the NCLT order. The Company is in the process of implementing the approved Resolution Plan. The implementation of the Resolution Plan and the consequential actions arising therefrom will have an impact on the financial position, liabilities, operations and capital structure of the Company in accordance with the terms of the approved Resolution Plan and applicable laws and regulations.
6	The books of account of the Company drawn by its Board of Directors (powers suspended) upto the date of commencement of CIRP were handed over to the earlier RP and have been relied on by the RP for preparation of these financial results, which also include the period after commencement of CIRP and upto the end of calendar quarter under report, books of account whereof have been prepared under supervision and control of RP holding office for the time being in force.
7	The financial results for the quarter ended 30th June 2025 are being signed by the Directors presently in office, who have been appointed/reconstituted subsequent to the approval of the Resolution Plan. The financial results incorporate the financial information and transactions pertaining to the period prior to their appointment, including the period during which the Company was under CIRP and the affairs of the Company were under the control and supervision of the Resolution Professional. The present Directors have approved and signed these financial results based on the books of account, records, information and representations made available to them and in accordance with their duties and responsibilities under applicable law.
8	A theft has been reported in Transformer, with loss of Rs.59,20,000/- Approx., from its housing in the spinning mill complex of the Company situated at Village Kurranwala, Barwala Road, Dera Bassi, Punjab, and complaint is given for registering FIR at Dera Bassi Police station & subsiquently Insurance claim has been filed with the Insurance company.
9	The companys registered office had been got vacated (by the Chandigarh Administration) on 30.12.2024. we are in the process of identifying a new registered office. Presently we are working form our knitting unit situated at B-58, Industrial Area Phase-7, Mohali.
10	The figures for the previous quarter and year have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.

For Winsome Yarns Limited(Under CIRP)

Vipin Kumar

WINSOME YARNS LIMITED

Director

Place: Chandigarh

Taken on Record

ARCK Resolution Professionals LLP
Monitoring Professional
New Delhi

Date : August 29, 2026

Monitoring Professional

WINSOME YARNS LIMITED

Regd.Office: Basement, SCO # 13-14-15, Sector 34-A, Chandigarh - 160022

(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)

CIN : L17115CH1990PLC010566,Email – cshare@winsomegroup.com, Website – www.winsomegroup.com, Phone No.91-172-4613000, Fax No.91-172-4614000

EXTRACT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED ON 31ST DECEMBER 2025

Rs.in Lakhs

PART-I	Particulars	Unaudited					Audited
Sr. No.		Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025	30.09.2025	31.12.2024	31.12.2025	31.12.2024	31.03.2025
1	Total Income from operations (Net)	4	0	114	22	341	419
2	Net Profit/(Loss) for the period (before tax, Exceptional and/or Extraordinary items)	(449)	(157)	(390)	(934)	(1,364)	(1,730)
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(449)	(157)	(390)	(934)	(1,364)	(1,730)
4	Net Profit/(Loss) for the period (after tax, Exceptional and/or Extraordinary items)	(449)	(157)	(390)	(934)	(1,364)	(1,730)
5	Total comprehensive income for the period {Comprising Porofit/ (Loss) for the period (after tax) and other Comprehensive income (after tax)}	**(449)**	**(157)**	**(390)**	**(934)**	**(1,364)**	**(1,730)**
6	Paid up Equity Share Capital (Face Value of `10/- per share)	7,071	7,071	7,071	7,071	7,071	7,071
7	Other Equity	-	-	-	-	-	(50,792)
8	Earnings per share (for continuing and discontinued operations :- Basic & diluted (Face value of `10/- per share)	(0.64)	(0.22)	(0.55)	(1.32)	(1.93)	(2.45)

Notes:

1 **The Company has adopted Ind AS from April 1, 2017, as notified under the Companies (Ind AS) Rules, 2015, and pursuant to section 133 of the Companies Act, 2013, The financial statements presented in the accompanying financial results and other information have been prepared in accordance with recognition and measurement of principals laid down in Ind AS and discloses information required to be disclosed in terms of Regulation 33 of SEBI (LODR) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.**

2 **The above is an extract of the detailed format of results for the quarter & nine months ended on 31st December 2025 filed with the stock exchanges under Regulation-33 of the SEBI (LODR) Regulation ,2015. The full format of the results are available on the website of the Stock Exchanges(www.bseindia.com, www.nseindia.com) and the company's website (www.winsomegroup.com)**

For Winsome Yarns Limited(Under CIRP)

Vipin Kumar

WINSOME YARNS LIMITED

Director

Place: **Chandigarh**

Taken on record

ARCK Resolution Professionals LLP Monitoring Professional New Delhi

Date : **August 29, 2026**

Monitoring Professional

<u>Independent Auditor's Report on Standalone Financial Result of the Winsome Yarn Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015</u>

To,

THE MONITORING COMMITTEE,

WINSOME YARN LIMITED

Qualified Opinion

We have audited the accompanying Standalone annual financial result ("the statement") of Winsome Yarns Limited ("the Company under the CIRP process"), for the year ended 31st March 2026, attached herewith, being submitted by the company pursuant to the requirements of regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

The Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, admitted the Corporate Insolvency Resolution Process ("CIRP") application filed by an financial creditor of Winsome Yarn Ltd ("the Company") and appointed Mr. Sanjay Gupta (IBBI Registration No .IBBI/IPA-002/IP-N00982-C01/2017-2018/10354, as Interim Resolution Professional ("IRP"), in terms of the Insolvency and Bankruptcy Code, 2016 ("the Code") to manage the affairs of the Company vide CP (IB) No. 291/Chd /Chd /2018 dated 22.12.2023. Further Hon'ble National Company Law Tribunal ("NCLT"), Chandigarh Bench, vide order dated 14.03.2024 appointed M/s ARCK Resolution Professionals LLP having IBBI Registration No. IBBI/IPE-0030/IPA-1/2022-23/50013 as the new RP of Winsome Yarns Ltd ("the Company").

The Resolution Professional (RP) had filed an application before the NCLT for the approval of resolution plan submitted by Mohini Health and Hygiene Limited which was approved by NCLT on April 16, 2026 in pursuance to section 30(6) and section 31(1) of the Insolvency & Bankruptcy Code, 2016 read with regulation 39(4) of the Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) Regulations, 2016.

After the approval of the Resolution Plan by the Hon'ble NCLT under the Insolvency and Bankruptcy Code, 2016, the affairs of the Company are presently being managed by the Monitoring Committee comprising representatives of the Committee of Creditors (CoC) and the Successful Resolution Applicant, chaired by an Insolvency Professional in accordance with the approved Resolution Plan. The powers of the existing Board of Directors remain suspended till the Transfer Date.

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial results:

(i) Present financial results in accordance with the requirements of Regulation 33 of the Listing Regulations, except **for the effects/possible effects of the matters described in paragraph under 'Basis for Qualified Opinion',**

(ii) give a true and fair view in conformity with the accounting principles generally accepted in India including the Ind AS, of the standalone net loss after tax and other comprehensive income/loss of the Company as at March 31st, 2026, except **for the effects/possible effects of the matters described in paragraph under 'Basis for Qualified Opinion'.**

Basis for Qualified opinion

1. In view of accumulated losses of the company as at the end of March 31, 2026, the net worth of the company as at that date being negative, continuous losses, negative cash flows and due to financial constraints, resignation of KMP and non-deposit of statutory dues on time, material uncertainty exists about the company ability to continue as going concern. The decision of management and RP of the company to prepare the accounts of the company on going concern basis for the reason mentioned in standalone financial result note no 5 there would arise a need to adjust the realizable value of assets and liabilities in the event of failure of assumptions as to going concern, and in the absence of impact of aforesaid assumptions having been un-ascertained, we are unable to comment thereon.

2. The financial result for the year ended on March 31, 2026 are understated due to:

a) Non-provisioning of interest expenses, of Rs 30,790.32 Lakhs on borrowings for the year ended on March 31, 2026 (Rs 26,433.97 lakhs for the year ended on March 31, 2025) and Rs 1,84,075.64 Lakhs being aggregate amount of interest un-provided till the year ended March 31, 2026 (Rs 1,53,285.32 Lakhs till the year ended March 31, 2025), and further amount towards penal interest, penalty, etc. as may be charged by the lenders. (In the absence of a statement of account, the above amount has been arrived at as per estimates of the Company, and the aggregate un-provided amount in the books of account of the Company is not ascertainable with accuracy)

b) Non-provisioning against long outstanding receivables of Rs. 120.16 Lakhs which is overdue for more than 365 days. Further Re-instatement of few debtors, advance from customers, creditors for export, etc. on exchange fluctuation is not recognized in line with Ind AS - 21 “The Effects of changes in Foreign Exchange Rates” the effect of which we are unable to comment.

3. The Internal Control Systems need to be further strengthened in order that they are commensurate with the size of the Company and the nature of its business, more particularly in areas of, purchases and consumption of materials, charging of expenses, set-off of balances, and invoicing of sale of goods and services.

4. As per the information given to us, the carrying value of investments have not been marked to realizable value, which if accounted would result in Investments reducing by Rs. 2568.41 Lakhs and Loss of the year ended 31.03.2026 increasing by Rs. 2568.41 Lakhs.

5. Confirmation of balances and reconciliation thereof with respective parties are pending, which include balances pertaining to, accounts receivable and accounts payable, bank balances (including FDR), other current and non-current assets, advance for leasing, security deposit, secured loans, other liabilities, provisions, and contingent liabilities. All balances and disclosures have been certified by the management of the Company. In the absence of the Company having aforementioned details and confirmations, the impact thereof is unascertainable, and therefore, not being commented. Further strengthening of internal controls by the Company will provide greater reliability.

6. As per the information given to us, In reference to note no. 13 of financial Statements, we draw attention to the users of the financial statement for the year ended on 31st March, 2026. Fixed Deposit with Canara Bank Amount of Rs 30.66 lakhs had been made for Margin Money for issuing Bank Guarantee, which was adjusted against the dues of working capital outstanding at the time of Account becoming NPA, has not been accounted for as it will change note in Financials of the borrowing amount as per books. We are unable to comment upon possible impact in the standalone financial statements for the year 31st March, 2026.

7. Subsequent to the year ended March 31, 2026, but prior to the approval of the financial statements and the finalization of our audit report, the National Company Law Tribunal (NCLT) passed a final order dated 16th April 2026 approving a Resolution Plan. Under the terms of this approved order, certain liabilities and trade creditors of the Company Amount not yet ascertained, were permanently extinguished and waived. In accordance with Ind AS 10 (Events after the Reporting Period) , this NCLT order constitutes an adjusting event as it provides conclusive evidence of conditions that existed at the balance sheet date. Management has failed to account for this extinguishment and its corresponding accounting effects in the financial statements for the year ended March 31, 2026.

Had the effects of the NCLT order been incorporated, the Current Liabilities / Trade Payables would have decreased and the Other Equity / Retained Earnings (or Capital Reserve) would have increased (net of corresponding tax impacts, if any). Consequently, Current Liabilities are overstated and Reserves and Surplus are understated by the certain amount as at March 31, 2026.

We conducted our audit in accordance with the standard on auditing (“SA”) specified under section 143(10) of the Act. Our responsibilities under those standards are further describes in the Auditor’s Responsibilities for the audit of the statement section of our report. We are independent of the company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (“the ICAI”) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the act and the rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the code of ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of matter

i) As per information given to us, the company has made advance payment of Rs. 2268.50 Lakhs to Edelweiss Assets Reconstruction Company as an advance against restructuring of loan. Loan outstanding from Edelweiss Assets Reconstruction Company amounting of Rs. 47071.08 Lakhs as on 31.03.2026.

ii) The company has not made provision for the demand raised by various authorities as the matters are pending before various appellate forum. We are unable to comment upon possible impact in the standalone financial statements for the year 31st March, 2026.

iii) As per information given to us, we draw attention to the users of the financial statement of the company for the quarter ended 31st March,2026. The Hon’ble National Company Law Tribunal (“NCLT”), Chandigarh Bench, vide order dated 16 April 2026, approved the Resolution Plan submitted by M/s Mohini Health & Hygiene Limited under the provisions of the Insolvency and Bankruptcy Code, 2016 (“IBC”). The implementation of the approved Resolution Plan is presently under progress.

Our opinion is not modified in respect of these matters.

Responsibilities of Management and Those Charged with Governance for the Statement

The company is under CIRP Process vide CP (IB) No. 291/Chd /Chd /2018 by Hon'ble NCLT Chandigarh Bench dated 22.12.2023 and all management responsibilities vested with Resolution Professional.

This Statement has been prepared on the basis of the standalone annual audited financial statements and has been approved by the Company's Board of Directors. The Company's Board of Directors is responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit/loss and other comprehensive income and other financial information of the Company in accordance with the accounting principles generally accepted in India, including Ind AS prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the respective management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless the respective management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective management is also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Standards on Auditing, specified under section 143(10) of the Act, will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with the Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has in place adequate internal financial controls with reference to financial statements and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information of the Company to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of the

Company of which we are the independent auditors. For the subsidiaries included in the Statement, which have been audited by other auditors or not have been audited by other auditors, such other auditors or management remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The annual financial results included the results for the quarter ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For Dhana and Associates
(Formerly Khandelia & Sharma)
Chartered Accountants
Firm Registration No: 510525C

ARUN KHANDELIA

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CA. Arun Khandelia
Partner
Membership No.: 089125
UDIN No. 26089125SJKFLA1909

Place: New Delhi
Date: 29-08-2026

WINSOME YARNS LIMITED(UNDER CIRP)

Regd.Office: Basement, SCO # 13-14-15, Sector 34-A, Chandigarh - 160022

(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)

CIN : L17115CH1990PLC010566,Email – cshare@winsomegroup.com, Website – www.winsomeyarns.com Phone No.91-172-4613000, Fax No.91-172-4614000

AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2026

PART-I Rs.in Lakhs

Sr. No.	Particulars	Audited	Unaudited	Audited	Audited	
		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	Revenue					
1	Income from operations	-	4	78	22	419
2	Other Income	(24)	6	45	148	87
3	Total Revenue(1+2)	(24)	**9**	**123**	**170**	**506**
4	**Expenses**					
	(a) Cost of Material consumed	-	-	-	-	3
	(b) Purchase of stock-in-trade	-	-	-	-	-
	(c) Excise Duty	-	-	-	-	-
	(d) Changes in Inventories of finished goods,Work in progress & stock in trade	-	-	22	12	183
	(e) Employee Benefit expense	8	16	76	77	534
	(f) Finance cost	-	-	-	-	-
	(g) Depreciation & Amortisation expenses	243	243	246	980	983
	(h) Other expenses	45	200	145	356	533
	Total Expenses	**297**	**459**	**489**	**1,425**	**2,236**
5	**Profit /(Loss) from Operations before Exceptional Items and tax.(3-4)**	**(321)**	**(450)**	**(366)**	**(1,255)**	**(1,730)**
6	Exceptional Items					-
7	**Profit /(Loss) before Tax (5+6)**	**(321)**	**(450)**	**(366)**	**(1,255)**	**(1,730)**
8	Tax Expense					
	- Current Tax	-	-	-	-	-
	- Earlier years Tax	-	-	-	-	-
	- Deferred Tax Liability/(Asset)	-	-	-	-	-
9	**Profit/(Loss) after tax (7-8)**	**(321)**	**(450)**	**(366)**	**(1,255)**	**(1,730)**
10	Other Comprehensive income	-	-	-	-	-
11	**Total Comprehensive income(9+10)**	**(321)**	**(450)**	**(366)**	**(1,255)**	**(1,730)**
12	Paid - up Equity Capital (Face Value – Rs. 10/- each)	7,071	7,071	7,071	7,071	7,071
13	Reserve excluding revaluation reserve as per Balance Sheet of Previous accounting year					(50,792)
14	Earnings Per Share of Rs 10/- each (Not Annualised) - Basic & Diluted (Rs.)	(0.45)	(0.64)	(0.52)	(1.77)	(2.45)

Notes:	
1	The Statutory Auditors of the Company have carried out the limited review of the above financial results for the quarter and year ended 31st March 2026, in accordance with Regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulations, 2015.
2	The Company's business of Yarn Spinning and Knitting has also been carried out on job-work basis for third parties, which is continuing to the extent possible within limited resources available with the Company.
3	In line with the provisions of Ind AS-108 'Operating Segments' as notified under the Companies (Ind AS) Rules, 2015, and as provided in section 133 of the Companies Act, 2013, the operations of the Company fall under one line of business activity namely, Textiles (Yarn, Knitwear & related revenue), which is considered to be the only reportable segment by the management
4	Auditors remarks on accounts for the quarter and year ended on 31st March 2026 alongwith comments of Company thereon are: (1) Regarding preparation of accounts on going concern basis despite accumulated losses of the Company being substantially in excess of its net worth: Company Response: The Company is under Corporate Insolvency Resolution Process (CIRP) under Insolvency and Bankruptcy Code, 2016, and is being maintained as a going concern by the Resolution Professional as part of the CIRP process for resolution of its insolvency; (2) Regarding non-provision for interest and penalty on Borrowings: Company Response: The Company is under CIRP and the IRP/RP had invited claims from the stakeholders. The Company will give effect to the claims in its books of account in line with the resolution plan after it is sanctioned and taken up for implementation; (3) Regarding pending confirmation/reconciliation of balances of certain receivables, bank balances, payables, secured loans, contingent and other liabilities, loans and advances - impact unascertainable): Company response: Except as mentioned in Note (3) above, Confirmation and reconciliation of balances were being carried out upto the commencement of CIRP on an ongoing basis and adjustments, if any, arising therefrom were accounted from time to time, and adjustments for transactions during CIRP are carried out as considered appropriate; (4) Regarding non provision of dimunition in carrying value of investment : Company response : The accounting of investments is subject to reconciliation. (5) CIRP costs are fully accounted.
5	Approval of Resolution Plan under the Insolvency and Bankruptcy Code, 2016. The National Company Law Tribunal, Chandigarh Bench (Court-I) ("NCLT"), vide its order dated 16 April 2026 in IA(IBC)(PLAN)/1/(CH)/2025 read with IA No. 213/2026 and IA No. 46/2026 in CP(IB) No. 291/Chd/Chd/2018, approved the Resolution Plan submitted by M/s Mohini Health and Hygiene Limited ("Successful Resolution Applicant") for M/s Winsome Yarns Limited ("the Company"). The Company was admitted into the Corporate Insolvency Resolution Process ("CIRP") on 22 December 2023 pursuant to an application filed by Edelweiss Asset Reconstruction Company Limited under Section 7 of the Insolvency and Bankruptcy Code, 2016 ("IBC").The approved Resolution Plan, having a total value of ₹162.90 crore, provides for resolution of the claims and liabilities of the Company in accordance with its terms, infusion of funds for revival and operations of the Company and implementation of the Resolution Plan over the period specified therein. The implementation of the Resolution Plan is to be undertaken in accordance with the terms of the approved Resolution Plan and the directions contained in the NCLT order, under the supervision of the Monitoring Committee.Pursuant to the approval of the Resolution Plan, the NCLT has, inter alia, directed that the crystallised and unclaimed liabilities of the Company as on the date of the order shall stand extinguished in accordance with the terms of the NCLT order and the Resolution Plan. The moratorium under Section 14 of the IBC ceased to have effect from the date of the NCLT order. The Company is in the process of implementing the approved Resolution Plan. The implementation of the Resolution Plan and the consequential actions arising therefrom will have an impact on the financial position, liabilities, operations and capital structure of the Company in accordance with the terms of the approved Resolution Plan and applicable laws and regulations.
6	The books of account of the Company drawn by its Board of Directors (powers suspended) upto the date of commencement of CIRP were handed over to the earlier RP and have been relied on by the RP for preparation of these financial results, which also include the period after commencement of CIRP and upto the end of calendar quarter under report, books of account whereof have been prepared under supervision and control of RP holding office for the time being in force.
7	The financial results for the quarter ended 30th June 2025 are being signed by the Directors presently in office, who have been appointed/reconstituted subsequent to the approval of the Resolution Plan. The financial results incorporate the financial information and transactions pertaining to the period prior to their appointment, including the period during which the Company was under CIRP and the affairs of the Company were under the control and supervision of the Resolution Professional. The present Directors have approved and signed these financial results based on the books of account, records, information and representations made available to them and in accordance with their duties and responsibilities under applicable law.
8	A theft has been reported in Transformer, with loss of Rs.59,20,000/- Approx., from its housing in the spinning mill complex of the Company situated at Village Kurranwala, Barwala Road, Dera Bassi, Punjab, and complaint is given for registering FIR at Dera Bassi Police station & subsiquently Insurance claim has been filed with the Insurance company.
9	The companys registered office had been got vacated (by the Chandigarh Administration) on 30.12.2024. we are in the process of identifying a new registered office. Presently we are working form our knitting unit situated at B-58, Industrial Area Phase-7, Mohali.
10	The figures for the previous quarter and year have been regrouped / rearranged, wherever necessary, to confirm to the current period's classification.

For Winsome Yarns Limited(Under CIRP)

Vipin Kumar

WINSOME YARNS LIMITED

Director

Place:	**Chandigarh**	**Taken on Record**
		ARCK Resolution Professionals LLP Monitoring Professional New Delhi
Date :	**August 29, 2026**	**Monitoring Professional**

WINSOME YARNS LIMITED

Regd.Office: Basement, SCO # 13-14-15, Sector 34-A, Chandigarh - 160022

(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)

CIN : L17115CH1990PLC010566,Email – cshare@winsomegroup.com, Website – www.winsomegroup.com, Phone No.91-172-4613000, Fax No.91-172-4614000

EXTRACT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH 2026

Rs.in Lakhs

PART-I	Particulars	Audited	Un Audited	Audited	Audited	
Sr. No.		Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
1	Total Income from operations (Net)	0	4	78	22	419
2	Net Profit/(Loss) for the period (before tax, Exceptional and/or Extraordinary items)	(321)	(450)	(366)	(1,255)	(1,730)
3	Net Profit/(Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(321)	(450)	(366)	(1,255)	(1,730)
4	Net Profit/(Loss) for the period (after tax, Exceptional and/or Extraordinary items)	(321)	(450)	(366)	(1,255)	(1,730)
5	Total comprehensive income for the period {Comprising Porofit/ (Loss) for the period (after tax) and other Comprehensive income (after tax)}	**(321)**	**(450)**	**(366)**	**(1,255)**	**(1,730)**
6	Paid up Equity Share Capital (Face Value of `10/- per share)	7,071	7,071	7,071	7,071	7,071
7	Other Equity	-	-	-	-	(50,792)
8	Earnings per share (for continuing and discontinued operations :- Basic & diluted (Face value of `10/- per share)	(0.45)	(0.64)	(0.52)	(1.77)	(2.45)

Notes:

1 **The Company has adopted Ind AS from April 1, 2017, as notified under the Companies (Ind AS) Rules, 2015, and pursuant to section 133 of the Companies Act, 2013, The financial statements presented in the accompanying financial results and other information have been prepared in accordance with recognition and measurement of principals laid down in Ind AS and discloses information required to be disclosed in terms of Regulation 33 of SEBI (LODR) Regulations, 2015 read with SEBI circular no. CIR/CFD/FAC/62/2016 dated July 05, 2016.**

2 **The above is an extract of the detailed format of results for the quarter & year ended on 31st March 2026 filed with the stock exchanges under Regulation-33 of the SEBI (LODR) Regulation ,2015. The full format of the results are available on the website of the Stock Exchanges(www.bseindia.com, www.nseindia.com) and the company's website (www.winsomegroup.com)**

For Winsome Yarns Limited(Under CIRP)

Vijay Kumar

WINSOME YARNS LIMITED

Director

Place: **Chandigarh**

Taken on record

ARCK Resolution Professionals LLP Monitoring Professional New Delhi

Date : **August 29, 2026**

Monitoring Professional

Winsome Yarns Limited(Under CIRP)

Regd.Office: Basement, SCO # 13-14-15,Sector 34-A, Chandigarh -160022

(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)

Audited Statement of Asset and Liabilities as on 31.03.2026

Particulars	(Rs. In Lakhs) Standalone	
	Audited	**Audited**
	31.03.2026	**31.03.2025**
ASSETS		
(1) Non- current assets		
(a) Property, plant and equipment	11,635	12,614
(b) Capital Work In Progress	-	-
(c) Other Intangibles Assets	1	2
(d) Financial assets	-	-
(e) Investments	-	-
(f) Loans	-	-
(g) Deferred tax assets (net)	-	-
(h)Other Non- Current assets	2,613	2,700
Sub Total - non current assets	**14,250**	**15,316**
(2) Current assets		
(a)Inventories	145	157
(b) Financial assets		
(i)Loans	-	-
(ii) Investment	2,568	2,568
(iii) Trade receivables	122	120
(iv) Cash and cash equivalents	53	58
(v) Other bank Balance*	2,051	2,051
(vi) Other financial assets	-	-
(vii) Current Tax Assets	86	95
(viii) Other current assets	245	208
Sub Total - current assets	**5,270**	**5,257**
Total of assets (1+2)	**19,520**	**20,573**
B. EQUITY AND LIABILITIES		
1. Equity		
(a) Equity share capital	7,071	7,071
(b) Other equity	**(52,047)**	(50,792)
Sub total - Total equity	**(44,977)**	**(43,721)**
LIABILITIES		
2. Non- current liabilities		
(a) Deferred grant income	32	41
(b) Provisions	254	253
Sub total - Non current liabilities	**286**	**294**
(3) Current liabilities		
(a) Financial liabilities		
(i) Borrowings	55,658	55,658
(ii) Trade Payables		
(a) Total outstanding dues of Micro and small enterprises	72	72
(b) Total outstanding dues of creditors other than Micro and small enterprises	2,719	2,725
(iii) Other financial liabilities	5,480	5,245
(iv) Deferred grant income	9	9
(v) Other current liabilities	229	248
(b) Provisions	44	44
Sub Total - current liabilities	**64,210**	**64,000**
(4)Total of liabilities (2+3)	**64,496**	**64,294**
Total of equity and liabilities (1+4)	**19,520**	**20,573**

This Fixed Deposit had been made for Earnest Moey Refundable received against Resolution Plans from the Applicants.

For Winsome Yarns Limited(Under CIRP)

Nipun Kumar

WINSOME YARNS LIMITED

Director

ARCK Resolution Professionals LLP Monitoring Professional New Delhi

Chandigarh

August 29, 2026

Taken on record

Monitoring Professional

Winsome Yarns Limited(Under CIRP)
Regd. Office: Basement,SCO 13-14-15, Sector 34-A, Chandigarh -160022
(Vaccated on 30.12.2024 and presently working from B-58, Ind.Area Phase 7, Mohali.)
STATEMENT OF CASH FLOW FOR THE YEAR ENDED ON MARCH 31, 2026

	Particulars		Year Ended March 31, 2026	Year Ended March 31, 2025
A.	**CASH FLOW FROM OPERATIONS**			
	Loss before tax		(1,269.85)	(1,729.69)
	Adjustment for:			
	Depreciation		980.03	982.54
	Amortisation of lease hold land		3.31	3.31
	Prorata capital subsidy		(9.23)	(9.23)
	(Profit)/Loss on sale of fixed assets		-	-
	Interest expense		-	-
	Interest income		(123.68)	(84.35)
	Operating profit before working capital changes		**(419.40)**	**(837.42)**
	Adjustment for working capital changes:			
	Increase/(Decrease) in financial liabilities			
	Trade payables		(5.26)	108.44
	Revenue received in advance		41.23	(12.70)
	Other payables		193.56	2,236.27
	Increase/(Decrease) in other current liabilities		(19.29)	20.79
	Increase/(Decrease) in provisions		1.00	44.00
	(Increase)/Decrease in financial assets			
	Trade and other receivables		(1.53)	133.16
	Loans		-	-
	Investment		-	-
	Interest accrued but not due		-	-
	Other loan		0.00	0.00
	(Increase)/Decrease in other current assets		(35.98)	(8.00)
	(Increase)/Decrease in other non current assets		83.08	-
	(Increase)/Decrease)in inventories		11.53	199.55
			(151.07)	1,884.10
	Current tax liabilities (Net)		22.85	(8.52)
	Net cash flow from operating activities	(A)	**(128.22)**	**1,875.58**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**			
	Additions/Deletion to property, plant and equipment			
	Reductions to property, plant and equipment		-	-
	Interest receipts		123.68	84.35
	Net cash used in investing activities	**(B)**	**123.68**	**84.35**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**			
	Interest paid		-	-
	Increase/(Decrease) in financial liabilities			
	Proceeds from borrowings		-	-
	Repayment of borrowings		-	-
	Net cash used in financing activities	**(C)**	**-**	**-**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS		**(A+B+C)**	**(4.54)**	**1,959.93**
	Cash and cash equivalents - Opening balance		2,108.41	148.48
	Cash and cash equivalents - Closing balance		2,103.87	2,108.41
			2,103.87	2,108.41
(Figures in bracket represents cash outflow)			0.00	-0

For Winsome Yarns Limited(Under CIRP)

Vipin Kumar

WINSOME YARNS LIMITED

Director

ARCK Resolution Professionals LLP
Monitoring Professional
New Delhi

Chandigarh
August 29, 2026

Taken on record
Monitoring Professional

STATEMENT OF IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS – WINSOME YARNS LIMITED (UNDER CIRP)

Statement of Impact of Audit Qualifications for the Financial Year ended March 31, 2026
[See Regulation 33/52 of the SEBI (LODR) (Amendment) Regulations 2016]

(Rs. in Lakhs)

I.	**Sl. No.**	**Particulars**	**Audited Figure (as reported before adjusting for qualifications)**	**Adjusted Figures (audited figures after adjusting for qualifications)***
	1	Turnover/ Total income	170	170
	2	Total Expenditure	1425	34904
	3	Net Profit/(Loss)	(1255)	(34734)
	4	Earnings Per Share	(1.77)	(49.12)
	5	Total Assets	19520	16831
	6	Total Liabilities	64496	248572
	7	Net Worth	(44977)	(231742)
	8	Any other financial item(s) (as felt appropriate by the management)	-	-
	* all adjustments are without tax effect.			

II.		Audit Qualifications	
	(a)	Details of Audit qualification	Reference is invited to Para (4) of Independent Auditor's Report on Standalone audited financial results: (i) In view of accumulated losses of the company as at the end of March 31, 2026, the net worth of the company as at that date being negative, continuous losses, negative cash flows and due to financial constraints, resignation of KMP and non-deposit of statutory dues on time, material uncertainty exists about the company ability to continue as going concern. The decision of management and RP of the company to prepare the accounts of the company on going concern basis for the reason mentioned in standalone financial result note no 4 there would arise a need to adjust the realizable value of assets and liabilities in the event of failure of assumptions as to going concern, and in the absence of impact of aforesaid assumptions having been un-ascertained, we are unable to comment thereon. (ii)

			Non-provisioning of interest expenses, of Rs 30,790.32 Lakhs on borrowings for the year ended on March 31, 2026 (Rs 26,433.97 lakhs for the year ended on March 31, 2025) and Rs 1,84,075.64 Lakhs being aggregate amount of interest un-provided till the year ended March 31, 2026 (Rs 1,53285.32 Lakhs till the year ended March 31, 2025), and further amount towards penal interest, penalty, etc. as may be charged by the lenders. (In the absence of statement of account, the above amount has been arrived at as per estimates of the Company, and the aggregate un-provided amount in books of account of the Company is not ascertainable with accuracy). b) Non-provisioning against long outstanding receivables of Rs. 120.16 Lakhs which is overdue for more than 365 days. Further Re-instatement of few debtors, advance from customers, creditors for export, etc. on exchange fluctuation is not recognized in line with Ind AS - 21 “The Effects of changes in Foreign Exchange Rates” the effect of which we are unable to comment. (iii) The Internal Control Systems need to be further strengthened in order that they are commensurate with the size of the Company and the nature of its business, more particularly in areas of, purchases and consumption of materials, charging of expenses, set-off of balances, and invoicing of sale of goods and services. (iv) As per the information given to us, the carrying value of investments have not been marked to realizable value, which if accounted would result in Investments reducing by Rs. 2568.41 Lakhs and Loss of the year ended 31.03.2026 increasing by Rs. 2568.41 Lakhs. (v) Confirmation of balances and reconciliation thereof with respective parties are pending, which include balances pertaining to, accounts receivable and accounts payable, bank balances (including FDR), other current and non-current assets, advance for leasing, security deposit, secured loans, other liabilities, provisions, and contingent liabilities. All balances and disclosures have been certified by the management of the Company. In the absence of the Company having aforementioned details and confirmations, the impact thereof is unascertainable, and therefore, not being commented. Further strengthening of internal controls by the Company will provide greater reliability. (vi) As per the information given to us, In reference to note no. 13 of financial Statements, we draw attention to the users of the financial statement for the year ended on 31st March, 2026. Fixed Deposit with Canara Bank Amount of Rs 30.66 lakhs had been made for Margin Money for issuing Bank Guarantee, which was adjusted against the dues of working capital outstanding at the time of Account becoming NPA, has not been accounted for as it will change note in Financials of the borrowing amount as per books. We are unable to comment upon possible impact in the standalone financial statements for the year 31st March, 2025.
		Type of Audit Qualification	Qualified Opinion
	(c)	Frequency of Qualification	• In case of point no (i), (iv) and (v) – Appeared since F.Y. 2014-15 • In case of point no (ii) – Appeared since F.Y. 2013-14 (However, there is change in amount) • In case of point no (iii) – Appeared since F.Y. 2013-14

			• In case of point no (vi) – Appeared since F.Y. 2023-24
	(d)	For Audit Qualification(s) where the impact is quantified by the Auditor, Management views	With regard to Auditors Qualification No. (i)(ii), (iii), (iv),(v) and (vi) :- (i) The management has prepared its Financial Statement on Going Concern basis- Refer Note No.4 of Results (ii) Regarding non-provision of interest expenses, penal interest, penalty, etc. in respect of borrowings of the Company from banks - As stated in Note No. 3.15 of the Audited Financial Statement, The operating losses suffered by the Company for reasons beyond control of the Company, including due to non-performance of commitments and obligations by the lenders of the Company, consequently led to financial stress being faced by the Company. The unilateral recall of borrowings by the lenders and followed by lock downs to contain the spread of pandemic of Covid-19, resulted in an alleged claim of an unpaid principal and overdue interest. Provision for upto date interest, has not been made in the books of account, and disputing the liability of the Company in its borrowings, it had filed a counter claim against the lenders, which is for an amount larger than the amount claimed by the lenders and the matter is pending adjudication before the Hon'ble Debt Recovery Tribunal, Chandigarh. The Company will account the effects of payment of restructured liabilities on approval of resolution plan or otherwise on failure of insolvency proceedings and during liquidation of the Company. (iii) Regarding further strengthening the system of internal controls – Necessary steps have been initiated by the Company to further strengthen the system of internal controls w.r.t. purchases and consumption of inventory, booking of expenses, set off of balances, for the sale of goods and services, etc. (iv) Regarding non provision of dimunition in carrying value of investment: Company response: The changes in value of investments will be accounted for after reconciliation. (v) The balances of certain Trade Receivables, Bank Balances including other bank balances, Investments, Trade Payables, Secured Borrowings, Other Financial Liabilities and Financial Assets including other current assets are subject to reconciliation. Contingent liabilities (read with note no. 3.1) are as as certified by the management. Further, necessary steps have been initiated to further strengthen system of internal controls in this regard. (vi) This Fixed Deposit had been made for Margin Money for issuing Bank Guarantee, Which was adjusted against the dues of working capital outstanding at the time of Account becoming NPA, has not been accounted for as it will change note in Financials of the borrowing amount as per books. The above amount is not recoverable.

	(iii)	Auditors' comments on (i) or (ii) above	Refer details of audit qualification [para II(a) above]
II.	Signatories		
	• Vipan Kumar Director DIN 11551026		
	• Mahesh Fogla- Director DIN 05157688		
	• Chief Financial Officer- Sanjay Sharma		
	• Anil Kohli Resolution Professional		
	• Statutory Auditor		For Dhana & Associates (Formerly Khandelia & Sharma, Chartered Accountants Firm Registration No. 510525C ARUN KHANDELIA Digitally signed by ARUN KHANDELIA Date: 2026.08.29 21:07:27 +05'30' (Arun Khandelia)

		Partner Membership No. 089125

Place: Chandigarh
Date: August 29, 2026

Winsome Yarns Limited
Regd. Office : Basement, SCO 13-14-15 Sector 34-A, Chandigarh – 160022 INDIA
CIN : L17115CH1990PLC010566
Phones : 9780078797
E-mail : winsomeyarnslimited@gmail.com
Website : winsomeyarns.com

Annexure E

The details with respect to the appointment of Internal Auditor required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 as amended.

S.no.	Particulars	Disclosure
1.	Reason for change viz. appointment, ~~reappointment, resignation, removal, death or otherwise;~~	Appointment of Internal Auditor to comply with the provision of the Section 138 of the Companies Act 2013
2.	Date of appointment	August 29, 2026
3.	Brief profile (in case of appointment)	M/s Ashok Chhajed & Associates Chartered Accountants is a Member of the Institute of Chartered Accountants of India with rich Experience in Finance & Accounts, Legal & Taxation and Strategic Financial Planning.
4.	Term of Appointment	For F.Y. 2026-27
5.	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable.

Annexure F

The details with respect to the appointment of Mr. Vipan Kumar required under SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. HO/49/14/14(7)2025-CFDPOD2/I/3762/2026 dated January 30, 2026 as amended.

S.no	Particulars	Disclosures
1	Reason for change viz. appointment, ~~reappointment, resignation, removal, death or otherwise;~~	Appointment of Vipan Kumar as Managing Director
2	Date of appointment/~~re-appointment/cessation (as applicable) & term of appointment/re-appointment~~	August 28, 2026 **Term of Appointment:** Mr. Vipan Kumar has been appointed as a Managing Director of the Company w.e.f. August 28, 2026 for a period of five years and that he shall be liable to retire by rotation.
3	Brief profile (in case of appointment)	Mr. Vipan Kumar aged 47 years, is having over 18 years of rich experience in the construction and real estate sector. He possesses extensive expertise in project development, business operations, strategic planning, and management of real estate ventures. His industry knowledge and leadership skills have contributed significantly to the successful execution of various construction and real estate projects. He brings valuable insights and professional acumen to the Board.
4	Disclosure of relationships between directors (in case of appointment of a director)	Mr. Vipan Kumar is not related to any Director on the Board of the Company.