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: 23.09.2026

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 Wednesday, September 23, 2026.

Reference:

i) Intimation dated September 18, 2026 given pursuant to Regulation 29 read with Regulation 33 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 Wednesday, September 23, 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").

Dear Sir(s)/ Madam,

This is with reference to our earlier intimation dated September 18, 2026, pursuant to Regulation 30 read with Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), the Board of Directors of the Company, at its meeting held today i.e. Wednesday, September 23, 2026, have inter alia approved 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.

A copy of the said Financial Results and Limited Review Report of the Statutory Auditors of the Company, as required under Regulation 33 of the SEBI LODR Regulations, is enclosed herewith.

The Board Meeting commenced on 04:30 P.M. and concluded on 04:50 P.M.

Request you to kindly take a note of the same.

Sincerely,
For Winsome Yarns Limited

Vipan Kumar
Digitally signed by Vipan Kumar
Date: 2026.09.23 18:47:42 +05'30'

Vipan Kumar
Additional 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,2026 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 2026 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.

   During the financial year 2026-27, the Company shall give effect to the order passed in the matter of Corporate Insolvency Resolution Process (CIRP) of Winsome Yarns Limited dated 16 April 2026 ("CIRP Order"), in accordance with the terms, conditions and directions contained therein and subject to applicable provisions of law and the applicable accounting framework.

   Consequent upon and in implementation of the aforesaid CIRP Order, the Company shall undertake the requisite accounting adjustments in respect

DHANA & ASSOCIATES INDIA FRN- NEW DELHI Chartered Accountants of the assets and liabilities, including the write-off, extinguishment, settlement and/or derecognition thereof, to the extent applicable and as contemplated under the said Order.

The resultant net impact arising from the aforesaid adjustments shall be duly recognised in the books of account of the Company and, to the extent permissible under the applicable accounting framework and the terms of the CIRP Order, shall be adjusted/routed through Capital Reserves.

The aforesaid accounting adjustments and consequential effects shall be given effect to and completed during the financial year 2026–27, with the appropriate impact being incorporated in the financial results for the relevant quarter(s), including Q1 of FY 2026–27, as applicable.

The recognition and measurement of the aforesaid adjustments shall be subject to completion of the requisite accounting assessment, reconciliation and consequential statutory and regulatory compliances, wherever applicable.

The unaudited financial results for the quarter ended on 30th June 2026 are understated due to:

II. 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.

III. 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) The company has not made provision for the demand raised by various authorities as the matters are pending before various appellate forums. We are unable to comment upon possible impact in the financial statements for the quarter ended 30th June, 2026.

ii) 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, 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 conclusion is not modified in respect of these matters.

For D H A N A and Associates
Chartered Accountants
Firm Registration No: 510525C

DHANA & ASSOCIATES
INDIA
FRN-510525C
NEW DELHI
Chartered Accountants

CA Arun Khandelia
Partner
Membership No: 089125

UDIN: 26089125DBDWHG9089

New Delhi, 23-September-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 – winsomeyarnslimited@gmail.com, Website – www.winsomeyarns.com

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED ON 30TH JUNE 2026

PART-I					(Rs. In Lakhs)
Sr. No.	**Particulars**	**Unaudited**	**Audited**	**Unaudited**	**Audited**
			Quarter Ended		**Year Ended**
		30.06.2026	**31.03.2026**	**30.06.2025**	**31.03.2026**
	Revenue				
1	Income from operations	-	-	18	22
2	Other Income	37	(24)	30	148
3	Total Revenue(1+2)	**37**	**(24)**	**48**	**170**
4	**Expenses**				
	(a) Cost of Material consumed	-	-	-	-
	(b) Purchase of stock-in-trade	-	-	-	-
	(c) Excise Duty	-	-	-	-
	(d) Changes in Inventories of finished goods,Work in progress & stock in trade	-	-	12	12
	(e) Employee Benefit expense	10	8	32	77
	(f) Finance cost	7	-	-	-
	(g) Depreciation & Amortisation expenses	242	243	251	980
	(h) Other expenses	110	45	82	356
	Total Expenses	**369**	**297**	**377**	**1,425**
5	**Profit /(Loss) from Operations before Exceptional Items and tax.(3-4)**	**(332)**	**(321)**	**(328)**	**(1,255)**
6	Exceptional Items				-
7	**Profit /(Loss) before Tax (5+6)**	**(332)**	**(321)**	**(328)**	**(1,255)**
8	Tax Expense				
	- Current Tax	-	-	-	-
	- Earlier years Tax	-	-	-	-
	- Deferred Tax Liability/(Asset)	-	-	-	-
9	**Profit/(Loss) after tax (7-8)**	**(332)**	**(321)**	**(328)**	**(1,255)**
10	Other Comprehensive income	-	-	-	-
11	**Total Comprehensive income(9+10)**	**(332)**	**(321)**	**(328)**	**(1,255)**
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				(52,047)
14	Earnings Per Share of Rs 10/- each (Not Annualised) - Basic & Diluted (Rs.)	(0.47)	(0.45)	(0.46)	(1.77)

Vipin Kumar

WINSOME YARNS LIMITED

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 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 period ended on 30th June 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	During the financial year 2026–27, the Company shall give effect to the order passed in the matter of Corporate Insolvency Resolution Process (CIRP) of Winsome Yarns Limited dated 16 April 2026 ("CIRP Order"), in accordance with the terms, conditions and directions contained therein and subject to applicable provisions of law and the applicable accounting framework.Consequent upon and in implementation of the aforesaid CIRP Order, the Company shall undertake the requisite accounting adjustments in respect of the assets and liabilities, including the write-off, extinguishment, settlement and/or derecognition thereof, to the extent applicable and as contemplated under the said Order.The resultant net impact arising from the aforesaid adjustments shall be duly recognised in the books of account of the Company and, to the extent permissible under the applicable accounting framework and the terms of the CIRP Order, shall be adjusted/routed through Capital Reserves.The aforesaid accounting adjustments and consequential effects shall be given effect to and completed during the financial year 2026–27, with the appropriate impact being incorporated in the financial results for the relevant quarter(s), including Q1 of FY 2026–27, as applicable.The recognition and measurement of the aforesaid adjustments shall be subject to completion of the requisite accounting assessment, reconciliation and consequential statutory and regulatory compliances, wherever applicable.
7	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 by erstwhile management and have been relied on by the Director for preparation of these financial results, which also include the period after commencement of CIRP and upto the end of calendar quarter under report.

Vipin Kumar

WINSOME YARNS LIMITED

8	The financial results for the quarter ended 30th June 2026 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.
9	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.
10	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.
11	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 :	**23.09.2026**	**Resolution Professional**