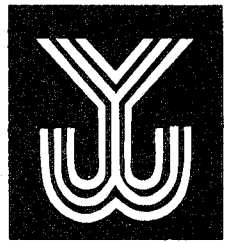


winsome

Yarns Limited

Regd. Office : SCO # 191-192, Sector 34-A,
Chandigarh - 160 022 INDIA
CIN : L7115CH1990PLC010566, 4612000, 4613000
Fax : +91-172-4614000
e-mail : exports@winsomegroup.com
website : www.winsomegroup.com



WYL/SECT/
14.11.2019

BSE Limited
Dept. of Corporate Service
1st Floor, New Trading Ring
Rotunda Building, P. J. Towers
Dalal Street, Fort, **MUMBAI-400001**

Script Code : 514348

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

Script Code : WINSOME

Sub : Cashflow Statement for the half year ended September, 2019

Dear Sir/Madam,

Pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, please find enclosed herewith cash flow statement on standalone and consolidated basis duly approved by the Board of Directors of the Company in their meeting held on November 8, 2019.

This is for your information and records please.

Thanking you,

Yours faithfully,
For **WINSOME YARNS LIMITED**

(RAJPAL S RATHORE)
Dy. Manager (Legal & Secretarial)
Mobile No. 9855601267
Email : cshare@winsomegroup.com



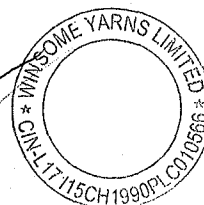
Winsome Yarns Limited
Regd. Office: SCO 191-192, Sector 34-A, Chandigarh -160022
STANDALONE STATEMENT OF CASH FLOWS

Particulars	Half Year Ended September 30, 2019	(Rs., Lakhs) Year Ended March 31, 2019
A. CASH FLOW FROM OPERATIONS		
Loss before tax	(1,589.74)	(11,487.01)
Adjustment for:		
Depreciation	763.21	1,609.55
Amortisation of lease hold land	1.66	3.31
Prorata capital subsidy	(4.62)	(9.23)
(Profit)/Loss on sale of fixed assets	-	-
Interest expense	2.96	26.27
Interest income	(12.54)	(25.09)
Operating profit before working capital changes	(839.07)	(9,882.20)
Adjustment for working capital changes:		
Increase/(Decrease) in financial liabilities		
Trade payables	(581.56)	(1,341.47)
Revenue received in advance	(123.27)	(37.59)
Other payables	604.40	(173.71)
Increase/(Decrease) in other current liabilities	18.90	15.41
Increase/(Decrease) in provisions	14.87	16.20
(Increase)/Decrease in financial assets		
Trade and other receivables	493.92	10,449.70
Loans	(13.39)	(5.61)
Investment	-	110.93
Interest accrued but not due	-	-
Other loan	(37.59)	34.75
Increase/(Decrease) in other current assets	(14.76)	141.72
Increase/(Decrease) in other non current assets	(0.00)	(597.91)
Increase/(Decrease) in inventories	510.52	1,368.86
	32.99	99.08
Current tax liabilities (Net)	(9.43)	(9.98)
Net cash flow from operating activities (A)	23.56	89.10
B. CASH FLOW FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(13.66)	(55.89)
Reductions to property, plant and equipment	-	-
Interest receipts	12.54	25.09
Net cash used in investing activities (B)	(1.12)	(30.80)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(2.96)	(26.27)
Increase/(Decrease) in financial liabilities		
Proceeds from borrowings	21.61	(92.48)
Repayment of borrowings	-	-
Net cash used in financing activities (C)	18.66	(118.75)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALE (A+B+C)	41.09	(60.45)
Cash and cash equivalents - Opening balance	180.53	240.98
Cash and cash equivalents - Closing balance	221.62	180.53

(Figures in bracket represents cash outflow)

For WINSOME YARNS LIMITED

MANISH BAGRODIA
Chairman and Managing Director
DIN : 00046944

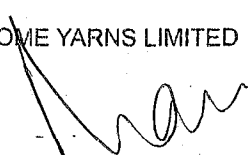


Winsome Yarns Limited
Regd. Office: SCO 191-192, Sector 34-A, Chandigarh -160022
CONSOLIDATED STATEMENT OF CASH FLOWS

Particulars	Half Year Ended September 30, 2019	Year Ended March 31, 2019
A. CASH FLOW FROM OPERATIONS		
Loss before tax	(1,592.81)	(11,493.16)
Adjustment for:		
Depreciation	763.21	1,609.55
Amortisation of lease hold land	1.66	3.31
Prorata capital subsidy	(4.62)	(9.23)
(Profit)/Loss on sale of fixed assets	-	-
Interest expense	2.96	26.27
Interest income	(12.54)	(25.09)
Operating profit before working capital changes	(842.15)	(9,888.35)
Adjustment for working capital changes:		
Increase/(Decrease) in financial liabilities		
Trade payables	(581.57)	(1,341.74)
Revenue received in advance	(123.27)	(37.59)
Other payables	607.48	(167.63)
Increase/(Decrease) in other current liabilities	18.90	15.41
Increase/(Decrease) in provisions	14.87	16.20
(Increase)/Decrease in financial assets		
Trade and other receivables	493.92	10,447.23
Loans	(13.39)	(5.61)
Investment	-	110.93
Interest accrued but not due	-	-
Other loan	(37.59)	35.35
Increase/(Decrease) in other current assets	(14.76)	141.72
Increase/(Decrease) in other non current assets	(0.01)	(597.92)
Increase/(Decrease) in inventories	510.52	1,368.86
	32.98	96.87
Current tax liabilities (Net)	(9.43)	(9.98)
Net cash flow from operating activities (A)	23.55	86.89
B. CASH FLOW FROM INVESTING ACTIVITIES		
Additions to property, plant and equipment	(13.66)	(55.89)
Reductions to property, plant and equipment	-	-
Interest receipts	12.54	25.09
Net cash used in investing activities (B)	(1.12)	(30.80)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Interest paid	(2.96)	(26.27)
Increase/(Decrease) in financial liabilities		
Proceeds from borrowings	21.61	(92.48)
Repayment of borrowings	-	-
Net cash used in financing activities (C)	18.66	(118.75)
D. CHANGE IN CURRENCY TRANSLATION RESERVE ARISING ON CONSOLIDATION		
Effect of currency translation on bank balance (D)	-	2.58
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS (A+B+C+D)	41.09	(60.08)
Cash and cash equivalents - Opening balance	186.80	246.88
Cash and cash equivalents - Closing balance	227.89	186.80

(Figures in bracket represents cash outflow)

For WINSOME YARNS LIMITED


MANISH BAGRODIA
 Chairman and Managing Director
 DIN : 00046944

