

CIN : L17111PB1982PLC005006

OSWAL YARNS LIMITED

LINK ROAD, INDUSTRIAL AREA A,
LUDHIANA-141003 PB IN

Phones: 2220177, 2224256

Fax: 0161-2228755

Email id: oylyarns@rediffmail.com

Date: 24.10.2026

To,

BSE Limited,
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai-400001

Ref: Oswal Yarns Limited, Scrip Code- 514460

Sub: Outcome of Board Meeting held on 24th October, 2026

Dear Sir/ Madam,

Pursuant to the regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended from time to time, We would like to inform you that Board of directors of the company at its meeting held on 24th October, 2026, inter alia, has considered and approved the Unaudited Standalone Financial Results for the 02nd quarter and half year ended on 30th September, 2026.

Please find enclosed herewith the Unaudited Standalone Financial Results along with the Limited Review Report for the 02nd quarter and half year ended on 30th September, 2026.

The Board Meeting commenced at 01:00 p.m. and concluded at 01:30 p.m.

You are requested to kindly take the above information on record.

Thanking You,

For Oswal Yarns Limited

AARTI
SHARMA

Digitally signed by AARTI
SHARMA
Date: 2026.10.24 13:34:23
+05'30'

Aarti Sharma
Company Secretary and Compliance Officer

SUBASH VIPAN & CO.

CHARTERED ACCOUNTANTS
PEER REVIEWED FIRM

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REVIEW REPORT

Review Report
To The Board of Directors
Oswal Yarns Limited,

We have reviewed the accompanying statement of un-audited financial results of Oswal Yarns Limited CIN : L17111PB1982PLC005006 having its registered office at Link Road Industrial Area - A, Ludhiana -141 003 for the Quarter Ended 30.09.2026 attached herewith being submitted by the company pursuant to the requirement of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR / CFD / FAC /62 / 2016 dated July 5, 2016. This Statement is the responsibility of the Company's management and has been approved by the Board of Directors, has been prepared on the basis of the related interim financial information 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 the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410

" Review of Interim Financial Information " issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statement are free of material misstatement. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted above, nothing has come to our attention that causes us to believe that the accompanying statement of un-audited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

FOR SUBASH VIPAN & CO.
CHARTERED ACCOUNTANTS

(SUBHASH JAIN)



PLACE: Ludhiana
DATE: 24/10/2026

PARTNER
M.NO: 85224

UDIN: 260852240ZKDLU6112

38 GREEN FIELD, MODEL GRAM, LUDHIANA PH. 0161- 2412991, 2410873, M: 9814103100, 9818324413
Mail id: cscjain@gmail.com, kartik.jain@live.com





STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED:30 SEPTEMBER 2026

PART-I

All Figures (Rs. in Lacs)

	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2026 (Unaudited) 1	30.06.2026 (Unaudited) 2	30.09.2025 (Unaudited) 1	30.09.2026 (Unaudited) 4	30.09.2025 (Unaudited) 4	31.03.2026 (Audited) 6
1	INCOME FROM OPERATIONS						
	(a) Net Sales/Income from operations	38.64	38.36	43.37	77.00	71.66	135.14
	(b) Other Operating Income	0.46	0.52	0.46	0.98	0.91	2.06
	Total Income from operations(net)	39.10	38.88	43.83	77.98	72.57	137.20
2	Expenses						
	a) Cost of Raw material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Purchase of stock in trade	40.04	19.42	32.83	59.46	60.13	117.26
	C) Change in Inventories of finished goods work in progress and stock in trade	(6.21)	14.29	3.14	8.08	0.56	(0.16)
	d)Employee benefits expese	4.73	4.31	4.01	9.04	7.93	16.12
	e)Finance Costs	0.00	0.06	0.00	0.06	0.02	0.04
	f)Depreciation & amortisation expense	0.83	0.82	0.85	1.65	1.68	3.33
	g) Other expense	1.82	1.14	1.64	2.96	2.35	4.83
	h) Electricity expense	0.25	0.18	0.28	0.43	0.46	0.87
	i)Professional Charges	0.76	1.36	1.79	2.12	2.24	3.53
	j) Fee & Taxes	0.99	0.93	0.87	1.92	1.86	3.89
	Total expense	43.21	42.51	45.41	85.72	77.23	149.71
3	Profit before exceptional item, share of profit from associates and joint ventures accounted using equity method & tax(1-2)	(4.11)	(3.63)	(1.58)	(7.74)	(4.66)	(12.51)
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	(0.08)
5	Profit before share of profit from associates and joint ventures accounted using equity method and tax (3+4)	(4.11)	(3.63)	(1.58)	(7.74)	(4.66)	(12.43)
6	Share of profit from associates and joint ventures accounted using equity method	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5+6)	(4.11)	(3.63)	(1.58)	(7.74)	(4.66)	(12.43)
8	Tax expense	0.00	0.00	0.00	0.00	0.00	0.00
9	Profit for the period (7-8)	(4.11)	(3.63)	(1.58)	(7.74)	(4.66)	(12.43)
	Attributable to owners of the Company	(1.86)	(1.64)	(0.72)	(3.50)	(2.11)	(5.63)
	Attributable to non-controlling interests	(2.25)	(1.99)	(0.86)	(4.24)	(2.55)	(6.80)
10	Other comprehensive Income /Loss for the period net of tax	0.00	0.00	0.00	0.00	0.00	0.00
	Attributable to owners of the Company	0.00	0.00	0.00	0.00	0.00	0.00
	Attributable to non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
11	Total comprehensive Income for the period(9+10)	(4.11)	(3.63)	(1.58)	(7.74)	(4.66)	(12.43)
	Attributable to owners of the Company	(1.86)	(1.64)	(0.72)	(3.50)	(2.11)	(5.63)
	Attributable to non-controlling interests	(2.25)	(1.99)	(0.86)	(4.24)	(2.55)	(6.80)
12	Paid-up equity share capital(Rs10 Per Share)	401.00	401.00	401.00	401.00	401.00	401.00
13	Reserve excluding Revaluation Reserve as per balance sheet of previou acctt. year	0.00	0.00	0.00	0.00	0.00	(104.24)
14	1. Earnings Per Share						
	a. Basic earnings per share in Rs	(0.10)	(0.09)	(0.04)	(0.19)	(0.12)	(0.31)
	b. Diluted earnings per share in Rs.	(0.10)	(0.09)	(0.04)	(0.19)	(0.12)	(0.31)



For & On Behalf of :
 OSWAL YARNS LTD

Bharatt Oswall
 Whole Time Director
 Bharatt Oswall
 DIN : 00469332



STATEMENT OF ASSETS AD LIABILITIES		(Amount Rs. In Lacs)	
Particulars	30.09.2026 Half Year Ended Unaudited	30.09.2025 Half Year Ended Unaudited	
I ASSETS			
1 Non- Current Assets			
(a) Property Plat & machinery	116.10	119.08	
(b) Right- of -use assets (refer note-7)	0.00	0.00	
(c) Capital work in progress	0.00	0.00	
(d) Intangible Assets	0.00	0.00	
(e) Financial Assets	0.00	0.00	
(i) Investments	0.16	0.16	
(ii) Loans	0.00	0.00	
(iii) Other financial Assets	29.83	28.00	
(f) Income tax Assets (net)	0.00	0.00	
(g) Deferred Tax Assets (net) (before note-8)	0.00	0.00	
(h) Other non-current assets	2.84	2.84	
Total-Non-Current Assets	148.93	150.08	
2 Current Assets			
(a) Inventories	186.88	194.25	
(b) Financial Assets	0.00	0.00	
(i) investments	0.00	0.00	
(ii) Trade Receivables	13.84	22.22	
(iii) Cash & Cash equivalents	6.40	12.08	
(iv) Bank Balances other than cash & cash equivalents			
(v) Loans			
(vi) Other Financial assets	0.00	0.00	
(c) Other Current Assets	3.86	5.17	
Total Current Assets	210.98	233.72	
Total Assets	359.91	383.80	
II EQUITY & LIABILITIES			
(a) Equity Share Capital	401.00	401.00	
(b) Other Equity	(111.98)	(96.47)	
Total Equity	289.02	304.53	
1 Non-current Liabilities			
(a) Financial Liabilities	0.00	0.00	
(i) Borrowings	48.30	47.90	
(ii) Other Financial Liabilities	0.00	0.00	
(iii) Lease Liability (refer note-7)	0.91	0.96	
(b) Other non-current Liabilities	5.06	5.09	
(c) Provisions			
Total Non-current Liabilities	54.27	53.95	
2 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	0.00	0.00	
(ii) Trade & Other Payables			
total outstanding dues of micro enterprises and small enterprises; and	0.00	0.00	
total outstanding dues of other than micro and small enterprises	13.23	21.62	
(iii) Other financial Liabilities	0.00	0.00	
(iv) Lease Liability (refer note 7)	3.39	3.70	
(b) Other current Liabilities	0.00	0.00	
(c) Provisions			
Total Current Liabilities	16.62	25.32	
TOTAL EQUITY & LIABILITIES	359.91	383.80	

For & On Behalf of :
OSWAL YARNS LTD.

Bharatt
Whole Time Director
Bharatt Oswal
DIN : 00169332





CASH FLOW STATEMENT FOR THE PERIOD 1ST APRIL, 2026 TO 30TH SEPTEMBER 2026
PURSUANT TO CLAUSE 32 OF THE LISTING AGREEMENT

(Rs. In Lacs)

	CURRENT YEAR HALF YEAR ENDED 30.09.2026	PREVIOUS YEAR HALF YEAR ENDED 30.09.2025
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation	(7.74)	(4.66)
Add: Adjustment for		
Depreciation	1.65	1.68
Profit on sale of Fixed Asset		
Gratuity Provision no longer required		
Interest paid	0.00	0.00
Excise Duty receivable no longer required		
Interest Income	(0.97)	(0.91)
	(7.06)	(3.89)
Adjustment for working capital:		
Increase / (Decrease) in other financial liabilities	0.09	(0.40)
Increase / (Decrease) in provisions	0.00	0.00
Increase / (Decrease) in Trade payables	12.82	21.52
Increase / (Decrease) in Other current liabilities	0.00	0.00
Decrease / (Increase) in Inventories	8.08	0.56
Decrease / (Increase) in Trade receivables	(10.53)	(18.91)
Decrease / (Increase) in Other current assets	(1.58)	(4.03)
CASH GENERATED FROM OPERATION	1.82	(5.15)
Interest Paid	0.00	0.00
Direct Tax Paid	0.00	0.00
Cash Flow before extraordinary item	0.00	0.00
Net cash from Operating Activities	1.82	(5.15)
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(0.37)	(3.21)
Sale of fixed assets	0.00	0.00
Interest Income	0.97	0.91
Net cash used in investing activities	0.60	(2.30)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Shares		
Receipt/ (Repayment) of long term borrowings	0.35	(0.05)
Receipt/ (Repayment) of Short term loans	0.00	0.00
Net Cash received in financing activities	0.35	(0.05)
Net (decrease) / increase in cash and cash equivalents (A + B + C)	2.77	(7.50)
Cash and Cash equivalents as at 1st April(Opening Balance)	33.46	47.58
Cash and Cash equivalents as at 30 th. September (Closing Balance)	36.23	40.08

For OSWAL YARNS LTD.

Date : 24/10/2026
 Place: Ludhiana



For & On Behalf of :
OSWAL YARNS LTD.

Bharatt Oswal
 Whole Time Director
 Bharatt Oswal
 DIN : 00469332

Bharatt Oswal
 Director
 DIN No.00469332