

GUJARAT HY-SPIN LIMITED

Registered office: P.O. Box No. 22, Gundala Road,
Gondal. Dist - Rajkot -360311. Gujarat.

CIN: L17110GJ2011PLC063898

Email ID: cs@gujarathyspin.in / Website: www.gujarathyspin.in

Date: 29.05.2026

To,
Corporate Governance Department
BSE Limited (SME Platform)
P. J. Towers, Dalal Street,
Mumbai – 400001

Script Code: 540938 / Script ID: "GUJHYSPIN"

Sub: Outcome of Board Meeting – AFR FY 2025-26

Dear Sir,

With the subject captioned, this is to inform you that the meeting of the Board of Directors of the Company was held today **Friday, 29th May 2026** at the Register office of the company and discussed and approved of the following matters:

1. The standalone audited financial results for the half year and year ended on 31st March 2026 along with the auditor's report thereon, which has been duly reviewed by the audit committee.
2. Declaration in respect of audited report with unmodified opinion.
3. Appointment of Monika V. Tyagi & Associates, Practicing Company Secretaries as Secretarial Auditor for the Financial Year 2025-26. (Details enclosed herewith as 'Annexure I')

Further, as communicated earlier, pursuant to the SEBI (Prohibition of Insider Trading) Regulations, 2015 read with amendments thereto and Company's Code of conduct to regulate, monitor and report trading by designated persons and their immediate relatives, the Trading Window for dealing in securities of the Company will be opened after 48hrs. of announcement of Financial results.

The Board Meeting commenced at 05:00 P.M. and concluded at 6.00 P.M.
Kindly acknowledge and take same on your records. Thanking You.

FOR, GUJARAT HY-SPIN LIMITED

Mr. Maganbhai Parvadiya
Chairman & Whole-time Director
DIN: 03190749

Encls: as above

Independent Auditors Report

To Board of Directors of
GUJARAT HY-SPIN LIMITED,

Report on the audit of the Financial Result.

Results opinion

We have audited the accompanying statement of financial results of **GUJARAT HY-SPIN LIMITED** ("the Company") for the **half year ended 31st March, 2026** and the **year-to-date results for the period 1st April, 2025 to 31st March, 2026**, attached herewith, 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").

In our opinion and to the best of our information and according to the explanations given to me these financial results:

- (i) is presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 in this regard; and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India of the net profit and other financial information of the company for the **half year ended March 31, 2026** as well as the **year-to-date results for the period 1st April, 2025 to 31st March, 2026**.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under section 143(10) of the Act. Our responsibilities under those standards are further described 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 there under, 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 opinion.

Emphasis of Matter

The Company's management is responsible for carrying out the inspection of its inventories on a regular basis. we have not independently verified the inventories of the Company during the year under review. Any adjustment to the value of inventories as appearing in the balance sheet of the Company may have an effect on the profit and net assets of the Company for the period and year ended March 31, 2026.

The Company's management is responsible for carrying out the balance confirmation and reconciliations with various debtors, creditors and advances. These have not been independently verified by me during the year under review. Any adjustment to the value of such balances as appearing in the balance sheet of the Company may have an effect on the profit and net assets of the Company for the period and year ended March 31, 2026.

Our opinion is not modified in respect of this matter.



Management's Responsibilities for the Financial Results

This Statement has been prepared on the basis of the 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 and other financial information of the Company in accordance with the accounting principles generally accepted in India, 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 Board of Directors 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 Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors 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 financial results.

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.

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 Matters

The Statement includes the Standalone financial results for the half-year ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year ended 31st March 2026 and the published unaudited year-to-date figures up to the first half of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations. Our opinion on the Statement is not modified in respect of this matter.

Date: 29/05/2026
Place: Rajkot
UDIN:26109132BEQWDS6852



For R P C & Co.
Chartered Accountants
Reg. No. 121723W


(Prashant J Tilala)
Partner
M.No. 109132

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Audited Statement of Financial Results for the Half Year and Year ended 31st March, 2026

Rs. In Lakhs

	Particulars	Half year Ended			Year Ended	
		31.03.2025 (Audited)	30.09.2025 (Unaudited)	31.03.2025 (Audited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1	INCOME FROM OPERATIONS					
	Net Sales/income from operations	4613.36	3658.94	4718.89	8272.30	9255.63
	TOTAL Income from Operation (Net)	4613.36	3658.94	4718.89	8272.30	9255.63
	Other Income	67.30	47.24	134.06	114.54	240.75
	TOTAL INCOME	4680.66	3706.18	4852.95	8386.84	9496.38
2	EXPENSES					
	Cost of materials consumed	3548.98	2887.62	3805.06	6436.60	7282.50
	Purchase of Stock in trade	0.00	0.00	0.00	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	116.39	(19.21)	(47.98)	97.18	176.06
	Excise Duty Expense	0.00	0.00	0.00		
	Employee benefits expenses	180.68	154.20	196.49	334.88	382.06
	Finance Costs	95.29	41.55	49.22	136.84	103.36
	Depreciation and amortisation expense	84.95	76.67	81.83	161.62	162.65
	Other expenses	616.57	596.75	723.97	1213.32	1376.39
	TOTAL EXPENSES	4642.85	3737.59	4808.58	8380.44	9483.02
3	Profit/(Loss) from ordinary activities before exceptional items	37.817	(31.413)	44.376	6.40	13.36
4	Exceptional items (Note	0.00	0.00	0.00	0.00	0.00
5	Profit/(Loss) from ordinary activities	37.82	(31.41)	44.38	6.40	13.36
6	Extraordinary Items	0.00	0.00	0.00	0.00	0.00
7	Profit Before tax	37.82	(31.41)	44.38	6.40	13.36
8	Tax expenses					
	1. Income Tax Expense	6.98	0.00	5.47	6.98	5.47
	2. Deferred tax Expense	(3.85)	(1.43)	(0.42)	(5.27)	(1.83)
9	Net Profit/(Loss) for the period	34.68	(29.99)	39.32	4.70	9.72
10	Paid-up equity share capital	1675.00	1675.00	1675.00	1675.00	1675.00
11	Reserves excluding revaluation reserves				240.89	236.19
12	Earning Per Share (Face Value of Rs.10/-) Basic & Diluted but not annualised	0.21	(0.18)	0.23	0.03	0.06
	Debt Equity Ratio	1.08	0.88	0.73	1.08	0.73
	Interest Coverage Ratio	1.40	0.24	1.90	1.05	1.13
	Debt Service Coverate Ratio	1.40	0.24	1.90	1.05	1.13

EPS for Half Year ended not annualised

See accompanying notes to the financial results.



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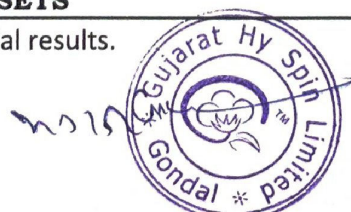
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AUDITED STATEMENT OF ASSETS & LIABILITIES as at 31st March, 2026

(Rs. in Lakhs)

Particulars	As At 31.03.2026 (Audited)	As At 31.03.2025 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
a Share Capital	1,675.00	1,675.00
b Reserve & Surplus	240.89	236.19
Sub-Total Shareholders' funds	1,915.89	1,911.19
2 Share application money pending allotment		
3 Non Current Liabilities		
a Long-Term Borrowings	245.02	-
b Deferred Tax Liabilities (net)	3.58	8.85
c Other long term liabilities	-	-
d Long-Term Provisions	13.07	1.57
Sub-Total Non Current Liabilities	261.67	10.42
4 Current Liabilities		
a Short-Term Borrowings	1,134.89	891.19
b Trade Payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	576.23	408.23
c Other Current Liabilities	27.85	4.43
d Short-Term Provisions	73.25	83.82
Sub-Total Current Liabilities	1,812.22	1,387.67
TOTAL EQUITY AND LIABILITIES	3,989.77	3,309.28
B ASSETS		
1 Non-Current Assets		
a Fixed Assets	1,131.57	1,105.84
b Work in Progress	18.60	74.35
c Non- Current Investments	0.14	0.14
d Deferred Tax Assets (net)	-	-
e Long-term loans and advances	496.00	-
f Other Non current assets	105.11	104.11
Sub-Total Non Current Assets	1,751.41	1,284.44
2 Current Assets		
a Current Investments		
b Inventories	1,335.72	1,085.30
c Trade Receivables	509.59	648.82
d Cash & Cash Equivalents	124.55	17.80
e Short Term loans and advances	103.91	99.74
f Other Current Assets	164.58	173.19
Sub-Total Current Assets	2,238.36	2,024.85
TOTAL ASSETS	3,989.77	3,309.28

See accompanying notes to the financial results.



GUJARAT HY-SPIN LIMITED

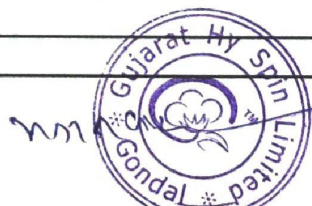
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Audited Statement of Cash Flow for the year ended 31st March, 2026**(Rs. in Lakhs)**

Particulars	For the Year Ended	For the Year Ended
	31-03-2026 Audited	31-03-2025 Audited
A. Cash flow from operating activities		
Net profit before taxation	6.40	13.36
<u>Adjustment for:</u>		
Depreciation & Amortization	161.62	162.65
Loss on damage of machinery	0.00	0.00
Interest Income	(8.78)	(14.45)
Finance Cost	136.84	103.36
Operating Profit before working capital changes	296.09	264.92
<u>Movements in working capital:</u>		
Decrease/-Increase in Inventories	(250.43)	152.01
Decrease/-Increase in Trade Receivable	139.23	131.40
Decrease/-Increase in Loans and Advances	(4.17)	(4.12)
Decrease/-Increase in Other Current Assets	8.61	(34.46)
Increase/-Decrease in Trade Payables	168.00	(92.54)
Increase/-Decrease in Other Current Liabilities	23.42	(21.98)
Increase/-Decrease in Provisions	(10.58)	(62.74)
Sub-Total Movement in Working Capital	74.08	67.58
Cash generated from operations	370.17	332.51
Direct taxes paid (net of refunds)	(6.98)	(5.47)
NET CASH FROM OPERATING ACTIVITIES	363.19	327.03
B. Cash flow from investing activities		
Purchase of fixed assets including Capital WIP & Capital Advances	(131.59)	(140.97)
(Increase)/Decrease in Long Term Loans and Advances	(496.00)	
(Increase)/Decrease in Investment	0.00	6.23
(Increase)/Decrease in Fixed Deposit	(1.00)	(23.24)
Increase in interest receivable	8.78	14.45
NET CASH FLOW FROM INVESTING ACTIVITIES	(619.82)	(143.53)
C. Cash flow form financing activities		
Proceeds / Repayment of Long-term borrowings	256.52	(23.80)
Proceeds / Repayment of Short-term borrowings	243.70	(60.18)
Finance Cost	(136.84)	(103.36)
Capital Subsidy received	0.00	0.00
NET CASH CLOW FROM FINANCING ACTIVITIES	363.38	(187.34)
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	106.75	(3.84)
Cash and cash equivalents at the beginning of the year	17.80	21.64
Cash and cash equivalents at the end of the year	124.55	17.80
Components of cash and cash equivalents as at the end of the year		
Cash and cheques on hand	47.67	17.80
With bank		
- In current account	0.15	0.00
- In Fixed Deposit	76.73	0.00
TOTAL	124.55	17.80



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Notes:

- 1 The above financial results for the half year and year ended March 31, 2026 have been reviewed by the audit committee and subsequently approved by the Board of Directors at their meetings held on May 29, 2025 in terms of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The Financial Results have been prepared in accordance with the Accounting Standards prescribed u/s. 133 of the Companies Act, 2013 read with the relevant rules issued there under and other accounting principles generally accepted in India (Indian GAAP) as amended from time to time.
- 3 Figures for the half year ended March 31, 2026 and March 31, 2025 is balancing figures between audited figures in respect of full financial year and the published unaudited figures of half year ended September, 2025 and September, 2024, respectively which were subject to limited review only and were not audited.
- 4 The financial results for the year ended March 31, 2026 were audited by the statutory auditor of the Company. The statutory auditor has given unmodified opinion.
- 5 The company is in the business of manufacturing cotton yarn & other yarn and therefore the company's business falls within a single business segment of Textile. Therefore, disclosure under accounting standard (AS) 17- Segment Reporting is not reported separately.
- 6 As per MCA Notification dated 16th Feb 2015, Companies whose share are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issued of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of financial results.
- 7 Figures for previous half year/year have been regrouped /recast wherever necessary.

Date: 29/05/2025

Place: Gondal

For and on behalf of Board of Directors



Maganbhai Parvadiya
Chairman & Wholetime Director
03190749



GUJARAT Hy-spin LIMITED

Email : info@gujarathyspin.in

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Regd office : P B No 22 Gundala Road GONDAL Dist Rajkot - 360311 Gujarat (India)

Date: 29.05.2026

To,
Corporate Governance Department
BSE Limited (SME Platform)
P. J. Towers, Dalal Street,
Mumbai – 400001

Script Code: 540938 / Script ID: "GUJHYSPIIN"

Sub: Declaration pursuant to regulation 33 (3) (d) of the SEBI (Listing obligation and Disclosure Requirements) Regulations, 2015

Dear Sir,

Pursuant to provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI Circular No. CIR/CFD/S612016 dated 27th May 2016. We hereby confirm and declare that the Audit Report issued by statutory auditor of the company M/s. RPC & Co, Chartered Accountants, Rajkot (FRN: 127123W) on Audited Financial Results of the Company for the Half year and Year ended 31st March, 2026 with the Unmodified Opinion.

Kindly acknowledge and take same on your records. Thanking You.

FOR, GUJARAT HY-SPIN LIMITED

Mr. Maganbhai Parvadiya
Chairman & Whole-time Director
DIN: 03190749





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Regd office : P B No 22 Gundala Road GONDAL Dist Rajkot - 360311 Gujarat (India)

ANNEXURE I

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with circular No. CIR/CFD/CMD/4/2015 dated 9th September 2015

Sr. No.	Particular	M/s. Monika V Tyagi & Associates, Practicing Company Secretaries
1.	Reasons for Change viz. appointment, resignation, removal, death or otherwise.	<u>Appointment:</u> CS Monika Tyagi is appointed as Secretarial Auditor to comply with Companies Act, 2013 and the required under SEBI (LODR) Regulations, 2015 as amended time to time.
2.	Date of Appointment / cessation and term of appointment;	<u>Date of Appointment:</u> 29 th May 2026 <u>Term of Appointment:</u> CS Monika Tyagi, Proprietor of Monika V Tyagi & Associates, Practicing Company Secretaries is appointed as Secretarial Auditor of the company for the FY 2025-26.
3.	Brief Profile:	CS Monika Tyagi is practicing Company Secretaries having good working experience and proficiency in all matters related to company law, SEBI and various other business laws.
4.	Disclosure of relationships between Directors	None

