GUJARAT Hy-spin LIMITED

Email : info@gujarathyspin.in

Web : www.gujarathyspin.in

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

Date: 07.11.2026

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 – UFR H1FY27

Dear Sir,

Pursuant to Regulation 29 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the meeting of the Board of Directors of the Company was held today Saturday, 07th November 2026 at the Register office of the company inter-alia, approved following matters:

1. Standalone Unaudited Financial Results for the half year ended on 30th September 2026 along with balance sheet and cash flow statements.

2. Limited Review Report issued by M/s. Finava and Associates, (FRN:117362W) Statutory Auditor of the Company.

The Board Meeting commenced at 12:00 PM and concluded at 01.00 PM

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

FOR, GUJARAT HY-SPIN LIMITED

Maganlal Shambhubhai Parvadiya

Digitally signed by Maganlal Shambhubhai Parvadiya
Date: 2026.11.07 13:08:22 +05'30'

Gujarat Hy Spin Limited * Gondal *

Mr. Maganbhai Parvadiya
Managing Director
DIN: 03190749

Encls: a/a

Manoj Finava
B. Com., LL.B., F.C.A.

Finava & Associates
Chartered Accountants
34, 2nd Floor, Star Shopping Center,
20, New Jagnath Dr. Yagnik Road, Rajkot-360 001.
Tel. # 0281 2462988, 2463488, 99090 44088
Fax # 0281 2463088
E-mail : mfinava@yahoo.com

Independent Auditor's Limited Review Report on Unaudited Financial Results of GUJARAT HY-SPIN LIMITED For the Half Year Ended 30th September, 2026, Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
GUJARAT HY-SPIN LIMITED,
GONDAL

1. I have reviewed the accompanying Statement of Unaudited Financial Results of **GUJARAT HY-SPIN LIMITED** (**"the Company"**) **for the half year ended 30th September, 2026** (**"the Statement"**), being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

2. This Statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, including Accounting Standard (AS) 25, "Interim Financial Reporting", as applicable, and other accounting principles generally accepted in India. My responsibility is to express a conclusion on the Statement based on my review.

3. I conducted my 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 Accountants of India (ICAI). This Standard requires that I plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons 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 the Standards on Auditing specified under Section 143(10) of the Companies Act, 2013, and consequently does not enable me to obtain assurance that I would become aware of all significant matters that might be identified in an audit. Accordingly, I do not express an audit opinion.

4. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting practices and principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matter

5. The comparative financial information of the Company for the half year ended 30th September, 2025, included in the Statement, was reviewed by the predecessor auditor. Further, the financial information for the half year ended 31st March, 2026, and the financial results for the years ended 31st March, 2026 and 31st March, 2025, included in the Statement, were audited by the predecessor auditor. My conclusion is not modified in respect of this matter.

For Finava and Associates
Chartered Accountants
Reg. No. 117362W

FINAVA & ASSOCIATES CHARTERED ACCOUNTANTS RAJKOT

(Manoj Finava)
Proprietor
M.No. 044511

Date: 07/11/2026
Place: Rajkot
UDIN: 26044511UHJJIS6977

GUJARAT HY-SPIN LIMITED

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Unaudited Statement of Financial Results for the Half Year ended 30th September, 2026

Rs. In Lakhs

		Particulars	Half year Ended			Year Ended	
			30.09.2026 (Unaudited)	31.03.2026 (Audited)	30.09.2025 (Unaudited)	31.03.2026 (Audited)	31.03.2025 (Audited)
1		**INCOME FROM OPERATIONS**					
	a	Net Sales/income from operations	5,249.46	4,613.36	3,658.94	8,272.30	9,255.63
	b	Other Income	50.91	67.30	47.24	114.54	240.75
		TOTAL INCOME	**5,300.37**	**4,680.66**	**3,706.18**	**8,386.84**	**9,496.38**
2		**EXPENSES**					
	a	Cost of materials consumed	4,367.48	3,548.98	2,887.62	6,436.60	7,282.50
	b	Purchase of Stock in trade	-	-	-	-	-
	c	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(258.81)	116.39	(19.21)	97.18	176.06
	d	Excise Duty Expense	-	-	-	-	-
	e	Employee benefits expenses	183.52	180.68	154.20	334.88	382.06
	f	Finance Costs	101.39	95.29	41.55	136.84	103.36
	g	Depreciation and amortisation expense	103.20	84.95	76.67	161.62	162.65
	h	Other expenses	570.15	616.57	596.75	1,213.32	1,376.39
		TOTAL EXPENSES	**5,066.92**	**4,642.85**	**3,737.59**	**8,380.44**	**9,483.02**
3		Profit/(Loss) from ordinary activities before exceptional items	233.45	37.82	(31.41)	6.40	13.36
4		Exceptional items	-	-	-	-	-
5		Profit/(Loss) from ordinary activities	233.45	37.82	(31.41)	6.40	13.36
6		Extraordinary Items	-	-	-	-	-
7		**Profit Before tax**	**233.45**	**37.82**	**(31.41)**	**6.40**	**13.36**
8		Tax expenses					
		1. Income Tax Expense	-	6.98	-	6.98	5.47
		2. Deferred tax Expense	61.98	(3.85)	(1.43)	-5.27	-1.83
9		**Net Profit/(Loss) for the period**	**171.47**	**34.68**	**(29.99)**	**4.70**	**9.72**
10		Paid-up equity share capital	1,675.00	1,675.00	1,675.00	1,675.00	1,675.00
11		Reserves excluding revaluation reserves				240.89	236.19
12		Earning Per Share (Face Value of Rs.10/-) Basic & Diluted but not annualised	**1.02**	**0.21**	**(0.18)**	**0.03**	**0.06**
		Debt Equity Ratio	1.52	1.08	0.88	1.08	0.73
		Interest Coverage Ratio	3.30	1.40	0.24	1.05	1.13
		Debt Service Coverate Ratio	1.09	1.40	0.24	1.05	1.13

EPS for Half Year ended not annualised

See accompanying notes to the financial results.

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UNAUDITED STATEMENT OF ASSETS & LIABILITIES as at 30th September, 2026

(Rs. in Lakhs)

	Particulars	As At 30.09.2026 (Unaudited)	As At 31.03.2026 (Audited)
A	EQUITY AND LIABILITIES		
1	Shareholders' funds		
a	Share Capital	1,675.00	1,675.00
b	Reserve & Surplus	412.35	240.89
	Sub-Total Shareholders' funds	**2,087.35**	**1,915.89**
2	Share application money pending allotment		
3	Non Current Liabilities		
a	Long-Term Borrowings	1,174.87	245.02
b	Deferred Tax Liabilities (net)	65.56	3.58
c	Other long term liabilities	-	-
d	Long-Term Provisions	13.07	13.07
	Sub-Total Non Current Liabilities	**1,253.49**	**261.67**
4	Current Liabilities		
a	Short-Term Borrowings	1,408.93	1,134.89
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	287.66	576.23
c	Other Current Liabilities	95.43	27.85
d	Short-Term Provisions	123.27	73.25
	Sub-Total Current Liabilities	**1,915.30**	**1,812.22**
	TOTAL EQUITY AND LIABILITIES	**5,256.15**	**3,989.77**
B	ASSETS	-	-
1	Non-Current Assets		
a	Fixed Assets	2,431.19	1,131.57
b	Work in Progress	-	18.60
c	Non- Current Investments	0.14	0.14
d	Deferred Tax Assets (net)	-	-
e	Long-term loans and advances	220.38	496.00
f	Other Non current assets	105.11	105.11
	Sub-Total Non Current Assets	**2,756.81**	**1,751.41**
2	Current Assets		
a	Current Investments		
b	Inventories	1,752.63	1,335.72
c	Trade Receivables	238.94	509.59
d	Cash & Cash Equivalents	55.36	124.55
e	Short Term loans and advances	246.44	103.91
f	Other Current Assets	205.98	164.58
	Sub-Total Current Assets	**2,499.33**	**2,238.36**
	TOTAL ASSETS	**5,256.15**	**3,989.77**

See accompanying notes to the financial results.

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Unaudited Statement of Cash Flow for the half year ended 30th September, 2026 **(Rs. in Lakhs)**

Particulars	For the Half Year Ended 30-09-2026 Unaudited	For the Year Ended 31-03-2026 Audited
A. Cash flow from operating activities		
Net profit before taxation	**233.45**	**6.40**
Adjustment for:		
Depreciation & Amortization	103.20	161.62
Interest Income	(1.04)	(8.78)
Finance Cost	101.39	136.84
Operating Profit before working capital changes	**436.99**	**296.09**
Movements in working capital:		
Decrease/-Increase in Inventories	(416.90)	(250.43)
Decrease/-Increase in Trade Receivable	270.66	139.23
Decrease/-Increase in Loans and Advances	(142.53)	(4.17)
Decrease/-Increase in Other Current Assets	(41.39)	8.61
Increase/-Decrease in Trade Payables	(288.56)	168.00
Increase/-Decrease in Other Current Liabilities	67.58	23.42
Increase/-Decrease in Provisions	50.03	(10.58)
Sub-Total Movement in Working Capital	**(501.12)**	**74.08**
Cash generated from operations	(64.12)	370.17
Direct taxes paid (net of refunds)	-	(6.98)
NET CASH FROM OPERATING ACTIVITIES	**(64.12)**	**363.19**
B. Cash flow from investing activities		
Purchase of fixed assets including Capital WIP & Capital Advances	(1,384.22)	(131.59)
(Increase)/Decrease in Long Term Loans and Advances	275.62	(496.00)
(Increase)/Decrease in Fixed Deposit	-	(1.00)
Increase in interest receivable	1.04	8.78
NET CASH FLOW FROM INVESTING ACTIVITIES	**(1,107.56)**	**(619.82)**
C. Cash flow form financing activities		
Proceeds / Repayment of Long-term borrowings	929.85	256.52
Proceeds / Repayment of Short-term borrowings	274.04	243.70
Finance Cost	(101.39)	(136.84)
NET CASH CLOW FROM FINANCING ACTIVITIES	**1,102.49**	**363.38**
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	**(69.19)**	**106.75**
Cash and cash equivalents at the beginning of the year	**124.55**	**17.80**
Cash and cash equivalents at the end of the year	**55.36**	**124.55**
Components of cash and cash equivalents as at the end of the year		
Cash and cheques on hand	18.61	47.67
With bank		
- In current account	0.01	0.15
- In Fixed Deposit	36.73	76.73
TOTAL	**55.36**	**124.55**

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Notes:

1 The above unaudited financial results of the Company for the **half year ended 30th September, 2026,** have been reviewed and recommended by the Audit Committee and thereafter taken on record and approved by the Board of Directors at meetings held on **7th November, 2026**.

2 The financial results have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard (AS) 25, "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder, and other accounting principles generally accepted in India.

3. The Company is primarily engaged in the business of manufacturing cotton yarn and other yarn products. The Company's business operations fall within a single business segment, namely Textiles, and a single geographical segment, namely India. Accordingly, the Company has only one business segment and one geographical segment for the purpose of Accounting Standard (AS) 17, "Segment Reporting", and separate segment-wise information is not required to be disclosed.

4. In terms of the proviso to Rule 4(1) of the Companies (Indian Accounting Standards) Rules, 2015, as amended vide MCA Notification No. G.S.R. 365(E) dated 30th March, 2016, companies whose securities are listed or are in the process of being listed on an SME Exchange, as referred to in Chapter XB of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009, are exempt from the mandatory applicability of Indian Accounting Standards (Ind AS). Accordingly, the Company continues to prepare its financial results in accordance with the Accounting Standards (AS) prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder.

5. The above financial results have been subjected to a Limited Review by the Statutory Auditors of the Company in accordance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

6. Previous period figures have been regrouped and/or rearranged wherever necessary to make them comparable with the current period figures.

For and on behalf of Board of Directors
Gujarat Hy-Spin Limited

Maganlal Shambhubhai Parvadiya
Digitally signed by Maganlal Shambhubhai Parvadiya
Date: 2026.11.07 13:07:43 +05'30'

Maganbhai Parvadiya
Managing Director
03190749

Date: 07/11/2026
Place: Gondal