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: July, 28 2026

To,

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

Ref: Oswal Yarns Limited, Scrip Code- 514460

Sub: Outcome of the Board Meeting in accordance with SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations")

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 28th July, 2026, inter alia, has considered and approved the Unaudited Standalone Financial Results for the 01st quarter ended on 30th June, 2026.

Please find enclosed herewith the Unaudited Standalone Financial Results along with the Limited Review Report for the 01st quarter ended on 30th June, 2026.

The Board Meeting commenced at 02:00 p.m. and concluded at 02:30 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: 2026.07.28 14:34:23 +05'30'

Aarti Sharma
Company Secretary and Compliance Officer

SUBASH VIPAN & CO.
CHARTERED ACCOUNTANTS
PEER REVIEWED FIRM

CA

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 30.06.2026 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

SUBASH VIPAN & CO. Chartered Accountants LUDHIANA

(SUBHASH JAIN)
PARTNER
M.NO: 85224

PLACE: Ludhiana
DATE: 28/07/2026

UDIN: 26085224LBRQWN2117

38 GREEN FIELD, MODEL GRAM, LUDHIUANA PH. 0161-2412991, 2410873, M: 9814103100, 9818324413
Mail id: cascjain@gmail.com, kartik_jain@live.com

CIN : L17111PB1982PLC005008
Oswal Yarns Limited
LINK ROAD, INDUSTRIAL AREA-A
LUDHIANA-141 003
Phones : 2220177, 2224256
Fax : 0161-2228755
email : oylyarns@rediffmail.com

All Figures (Rs. In Lacs)

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED: 30 JUNE 2026

PART-I	PARTICULARS	QUARTER ENDED			YEAR ENDED
		30.06.2026	30.06.2025	31.03.2026	31.03.2026
		(Unaudited)	(Unaudited)	(Audited)	(Audited)
		1	1	3	4
1	INCOME FROM OPERATIONS				
	(a) Net Sales/Income from operations	38.36	28.29	22.62	135.14
	(b) Other Operating Income	0.52	0.45	0.51	2.06
	Total Income from operations(net)	38.88	28.74	23.13	137.20
2	Expences				
	a) Cost of Raw material consumed	0.00	0.00	0.00	0.00
	b) Purchase of stock in trade	19.42	27.30	25.46	117.26
	C) Change in Inventories of finshed goods work in progress and stock in trade	14.29	(2.58)	(6.59)	(0.16)
	d)Employee benefits expecse	4.31	3.92	4.49	16.12
	e)Finance Costs	0.06	0.02	0.01	0.04
	f)Depreciation & amortisation expense	0.82	0.83	0.79	3.33
	g) Other expense	1.14	0.71	1.45	4.83
	h) Elecrticity expense	0.18	0.18	0.13	0.87
	i)Prufessional Charges	1.36	0.45	0.85	3.53
	j) Fee & Taxes	0.93	0.99	0.90	3.89
	Total expense	42.51	31.82	27.49	149.71
3	Profit before exceptional item, share of profit from associates and joint ventures acounted using equity method and tax (1-2)	(3.63)	(3.08)	(4.36)	(12.51)
4	Exceptional items	0.00	0.00	(0.08)	(0.08)
5	Profit before share of profit from associates and joint ventures acounted using equity method and tax (3+4)	(3.63)	(3.08)	(4.28)	(12.43)
6	Share of profit from associates and joint ventures accounted using equity method	0.00	0.00	0.00	0.00
7	Profit before tax (5+6)	(3.63)	(3.08)	(4.28)	(12.43)
8	Tax expense	0.00	0.00	0.00	0.00
9	Profit for the period (7-8)	(3.63)	(3.08)	(4.28)	(12.43)
	Attributable to owners of the Company	(1.64)	(1.39)	(1.94)	(5.63)
	Attributable to non-controlling interests	(1.99)	(1.69)	(2.34)	(6.80)
10	Other comprehensive Income /Loss for the period net of tax	0.00	0.00	0.00	0.00
	Attributable to owners of the Company	0.00	0.00	0.00	0.00
	Attributable to non-controlling interests	0.00	0.00	0.00	0.00
11	Total comprehensive Income for the period(9+10)	(3.63)	(3.08)	(4.28)	(12.43)
	Attributable to owners of the Company	(1.64)	(1.39)	(1.94)	(5.63)
	Attributable to non-controlling interests	(1.99)	(1.69)	(2.34)	(6.80)
12	Paid-up equity share capital(Rs10 Per Share)	401.00	401.00	401.00	401.00
13	Reserve excluding Revaluation Reserve as per balance sheet of previous acctt. year	0.00	0.00	0.00	(104.24)
14	1. Earnings Per Share				
	a: Basic earnings per share in Rs	(0.09)	(0.07)	(0.11)	(0.31)
	b: Diluted earnings per share in Rs.	(0.09)	(0.07)	(0.11)	(0.31)

SUBASH VIPAN & CO. Chartered Accountants LUDHIANA

For & On Behalf of :
OSWAL YARNS LTD.

Whole Time Director
Bharatt Oswall
DIN : 00469332