OSWAL OVERSEAS LIMITED

(Sugar Division)

Village Aurangabad, Teh. Nawabganj, P.O.-Grem, Distt. Bareilly (U.P.) 243407

Phone : 05825-226551 (M) 09997300551-552, Fax : 05825-226753

CIN–L74899DL1984PLC018268

To,
The Manager,
Listing Department
BSE Limited
Floor 25, PJ Towers,
Dalal Street Fort
Mumbai – 400001

Date: 14.11.2026

Sub: Standalone Unaudited Financial Results, Limited Review Report for the Quarter and Six Months Ended September 30, 2026

Dear Sir/ Madam,

This is to inform you that, Board of Directors of the company at its meeting held today i.e. 14.11.2026, have approved the Standalone Unaudited Financial Results for the quarter and six months ended on September 30, 2026.

Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose herewith the following:

1. Standalone Unaudited Financial Results for quarter and six months ended September 30, 2026,
2. Segment wise results for quarter and six months ended September 30, 2026
3. Statement of Assets and Liabilities for six months ended September 30, 2026
4. Cash Flow Statements for six months ended September 30, 2026
5. Limited Review Report on the Standalone Financial Results for quarter and six months ended September 30, 2026.

Meeting commences at 04:00 P.M. and concluded at 05:00 P.M.

Thanking you,
Yours' Faithfully
For Oswal Overseas Limited

Lalit Kumar
Digitally signed by Lalit Kumar
Date: 2026.11.14 17:20:32 +05'30'

OSWAL OVERSEAS LIMITED New Delhi

Lalit Kumar
Company Secretary & Compliance Officer
Place: New Delhi

OSWAL OVERSEAS LIMITED

CIN: L74899DL1984PLC018268
Reg. Office 98A, Second Floor, Namberdar Estate, Talmorr Nagar, New Delhi 110065
www.oswaloverseasltd.com, E-mail - cs@oswaloverseasltd.com, Phone No. 011-41064256, Fax No. - 011-26322664

Part 1-Statement of Standalone Audited Financial Results for the Quarter end year ended September 30, 2026 (Rs. in Lakhs)

Sr. No.		Particulars	3 Months ended			Year ended		
			30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		Income from Operations						
1.		Revenue from Operations	0.00	0.00	0.00	0.00	61.45	400.94
2.		Other Income	(4.26)	4.94	31.05	0.68	36.44	59.92
3.		**Total Revenue**	**(4.26)**	**4.94**	**31.05**	**0.68**	**97.89**	**460.86**
4.		**Expenses**						
	a)	Cost of Materials Consumed	0.00	0.00	0.93	0.00	1.57	0.00
	b)	Changes in Inventories of Finished Goods, W.I.P. and Stock in Trade	0.00	0.00	5.35	0.00	77.94	452.56
	d)	Employee Benefit Expenses	31.17	31.22	75.93	62.39	163.58	250.23
	e)	Depreciation and amortization expenses	0.00	181.07	91.13	181.07	181.76	361.39
	f)	Finance Costs	66.24	61.02	30.02	127.25	61.77	107.47
	g)	Other Expenditure	26.83	9.96	27.01	36.79	51.62	207.94
		Total Expenses	**124.24**	**283.26**	**230.37**	**407.50**	**538.24**	**1379.59**
5.		**Profit before exceptional items and tax (3-4)**	(128.50)	**(278.32)**	**(199.32)**	**(406.82)**	**(440.35)**	**(918.74)**
6.		Exceptional Items/Extraordinary Items (Net - Gain/ (Loss))	0.00	0.00	0.00	0.00	0.00	0.00
7.		**Profit before tax (5-6)**	**(128.50)**	**(278.32)**	**(199.32)**	**(406.82)**	**(440.35)**	**(918.74)**
8.		**Tax Expense**						
		- Current Tax (Net of MAT Credit Entitlement)	0.00	0.00	0.00	0.00	0.00	0.00
		- Tax related to earlier period	0.00	0.00	0.00	0.00	0.00	0.00
		- Deferred Tax Asset/ (Liability)	(1.69)	(0.21)	(0.82)	(1.90)	(0.94)	(1.75)
9.		**Profit after tax (7-8)**	**(126.82)**	**(278.10)**	**(198.50)**	**(404.92)**	**(439.41)**	**(916.99)**
10.		**Other Comprehensive Income**						
	a)	Items that will not be reclassified to Profit & Loss	6.48	0.82	3.17	7.30	3.62	6.71
	b)	Income tax relating to items that will not be reclassified to Profit & Loss	(1.69)	(0.21)	(0.82)	(1.90)	(0.94)	(1.75)
	c)	Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
	d)	Income tax relating to items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00	0.00
		Total Other Comprehensive Income (a+b+c+d)	**4.80**	**0.61**	**2.35**	**5.40**	**2.68**	**4.97**
11.		**Total Comprehensive Income (9+10)**	**(122.02)**	**(277.50)**	**(196.15)**	**(399.52)**	**(436.73)**	**(912.03)**
12.		Paid Up Equity Share Capital (FV of Rs. 5/- Each)	646.11	646.11	646.11	646.11	646.11	646.11
		No. of shares in lakhs	129.22	129.22	129.22	129.22	129.22	129.22
13.		**Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)**						
	a)	Basic	(0.94)	(2.15)	(1.52)	(3.09)	(3.38)	(7.06)
	b)	Diluted	(0.94)	(2.15)	(1.52)	(3.09)	(3.38)	(7.06)

For and on behalf of the Board of Oswal Overseas Limited

OSWAL OVERSEAS LIMITED New Delhi

Paramjeet Singh
Managing Director

Place: New Delhi
Dated: 14.11.2026

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OSWAL OVERSEAS LIMITED

CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2026

	Particulars	September 30, 2026	March 31, 2026
A	**Cash flow from Operating activities**		
1	**Profit before Tax**	**-406.82**	**(918.74)**
2	**Adjustments to reconcile Profit before Tax to Net cash flows:**		
	Depreciation and amortisation Expense	181.07	361.39
	Interest Income		(28.46)
	(Profit)/ Loss on sale of assets		
	Asset Written Off		
	Finance Costs	127.25	107.47
	Liabilities/ Provisions Written back	7.3	6.71
	Income Tax Demand		
		315.62	**447.11**
3	**Operating Profit before working capital adjustments (1+2)**	**(91.20)**	**(471.62)**
4	**Working capital adjustments:**		
	Trade and other receivables and prepayments	-5.36	2.25
	(Increase)/Decrease in Inventories	0.68	525.73
	Increase/(Decrease) Trade and other payables and Provisions	-395.01	(319.63)
		(399.69)	**208.35**
5	**Cash generated from Operations (3+4)**	**(490.89)**	**(263.27)**
6	Taxes (Paid) /Refund		
7	**Net cash flows from Operating activities (5-6)**	**(490.89)**	**(263.27)**
B	**Cash Flow from Investing Activities:**		
	Purchase of Property, Plant and Equipment (PPE)	-	-
	Purchase of Investment Property	-	-
	Sale of Property, Plant and Equipment (PPE)	-	-
	Interest Income	-	28.46
	Net cash used in investing activities:		**28.46**
C	**Cash flow from financing activities:**		
	Increase/(Decrease) in Repayments of Term Loans	(170.05)	(71.94)
	Increase/(Decrease) in CC Limit	(441.98)	(25.94)
	Increase/(Decrease) in Interest accured and due	(5.40)	
	Increase/(Decrease) in Unsecured Loans	1,234.09	351.56
	Finance Costs	(127.25)	(107.47)
	Net cash used in Financing Activities:	**489.41**	**146.21**
D	**Net change in cash and cash equivalents**	**(1.48)**	**(88.60)**
E - 1	Cash and cash equivalents at the beginning of the	**182.54**	**271.14**
E-2	**Cash and cash equivalents at year end**	**181.06**	**182.54**

For and on Behalf of Board of Directors of Oswal Overseas Limited

OSWAL OVERSEAS LIMITED New Delhi

Paramjeet Singh

Paramjeet Singh
Managing Director

Date: 14.11.2026
Place: New Delhi

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CIN: L74899DL1984PLC018268
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www.oswaloverseasltd.com, E-mail - cs@oswaloverseasltd.com, Phone No. 011-41064256

	STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30 2026	Rs. In Lakh Unaudited As at 30th Sep 2026	Rs. In Lakh Audited As at 31st March 2026
A	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equipment	7427.42	7608.48
	(b) Capital work in progress	64.08	64.08
	(c) Investment Property	62.86	62.86
	(d) Financial assets	25.34	25.34
	(e) Other non current assets	0.23	0.23
	Total-Non-current assets	**7579.93**	**7760.99**
2	**Current assets**		
	(a) Inventories	191.91	192.59
	('b) Financial assets		
	(i) Trade receivables	2.45	1.96
	(ii) Cash and cash equipments	0.02	1.12
	(iii) Bank Balance other than (d) above	162.08	162.46
	(iv) Loans	0.00	0.00
	(v) Others	0.00	0.00
	(c) Other Current Assets	266.52	261.65
	(d) Prepayments	0.00	0.00
	Total-current assets	**622.98**	**619.78**
	TOTAL - ASSETS	**8202.90**	**8380.77**
B	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity Share Capital	646.11	646.11
	(b) Other Equity	1019.79	1019.79
	(c) Reserve & Surplus	(4611.11)	(4211.59)
	(d) Other Reserves	1590.11	1590.11
	Total-Equity	**-1355.11**	**-955.59**
	LIABILITIES		
2	**Non-current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	3439.43	2177.38
	(b) Provisions	30.07	30.07
	(c) Deferred tax liabilities	0.00	0.00
	(d)Other non current liabilities	46.91	70.24
	Sub-total-Non-Current liabilities	**3516.41**	**2277.69**
3	**Current liabilities**		
	(a) Financial liabilities		
	(i) Borrowings	0.00	441.98
	(ii) Trade payables		
	- Total outstanding dues of creditors other than micro and small enterprises	5875.14	5974.97
	- Total outstanding dues of micro and small enterprises	0.00	8.06
	(iii) Other financial liabilities	20.47	223.88
	(b) Provisions	2.21	7.04
	('c) Other current liabilities	143.78	402.73
	Total-Current liabilities	**6041.60**	**7058.66**
	Total Liabilities	9558.01	9336.36
	TOTAL - EQUITY AND LIABILITIES	**8202.90**	**8380.77**

For and on behalf of Board of Directros of Oswal Overseas Limited

OSWAL OVERSEAS LIMITED New Delhi

Date: 14.11.2026
Place: New Delhi

Paramjeet Singh
Managing Director

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Oswal Overseas Limited

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Regd. Office: 98A, Second Floor, Namberdar Estate, Taimoor Nagar, New Delhi - 110065
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Segment wise Reporting for the Quarter ended on September 30,2026

(Rs. In lakhs)

S. No.	Particulars	Quarter ended 30.09.2026	Quarter ended 30.06.2026	Quarter ended 30.06.2025	Six Month Ended 30.09.2026	Year ended 31.03.2026
		Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	**Segment Revenue**					
	a. Sugar Division	0.00	0.00	0.00	0.00	400.94
	b. Power Division	0.00	0.00	5.35	0.00	21.45
	Total	**0.00**	**0.00**	**5.35**	**0.00**	**422.39**
	Less - Inter segment revenue	0.00	0.00	5.35	0.00	21.45
	Revenue from Operations	**0.00**	**0.00**	**0.00**	**0.00**	**400.94**
2	Segment Results (Profit/ (Loss) before tax, finance costs and un-allocable items from each segment)					
	a. Sugar Division	-26.49	-207.83	-147.51	-234.32	-626.39
	b. Power Division	-13.52	-7.53	-28.19	-21.06	-81.59
	Total Profit before Tax	**-40.02**	**-215.37**	**-175.70**	**-255.38**	**-707.98**
	Less - i. Finance cost	66.24	61.02	30.02	127.25	107.47
	ii. Other Unallocable Expenditure net off Unallocable Income	22.25	1.93	-6.39	24.18	103.29
	Profit Before Tax	**-128.50**	**-278.32**	**-199.33**	**-406.82**	**-918.74**
3	Segment Assets					
	a. Sugar Division	13.56	6425.10	7189.21	6438.67	6601.38
	b. Power Division	-13.52	1401.58	1442.42	1388.06	1409.12
	Toal Segment Assets	**0.04**	**7826.69**	**8631.63**	**7826.72**	**8010.50**
	Un-allocable Assets	0.00	1595.00	1595.00	1595.00	1595.00
	Net Segment Assets	**0.04**	**9421.69**	**10226.63**	**9421.72**	**9605.50**
4	Segment Liabilities					
	a. Sugar Division	-1012.44	11869.34	12182.14	10856.90	11875.24
	b. Power Division	0.00	0.00	0.00	0.00	0.00
	Total Segment Liabilities	**-1012.44**	**11869.34**	**12182.14**	**10856.90**	**11875.24**
	Un-allocable Liabilities	1134.50	2041.43	1780.79	3175.94	1941.85
	Net Segment Liabilities	**122.06**	**13910.77**	**13962.93**	**14032.83**	**13817.09**

For and on behalf of the Board of Directors of Oswal Overseas Limited

OSWAL OVERSEAS LIMITED New Delhi

Paramjeet Singh
Managing Director

Date: 14.11.2026
Place: New Delhi

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OSWAL OVERSEAS LIMITED

CIN: L74899DL1984PLC018268

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Phone No. 011-41064256

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Saturday, November 14, 2026.
2. Sugar Industry is a seasonal industry where crushing normally takes place during the period between November and April, while sales are distributed throughout the year. The performance of the company varies from quarter to quarter.
3. The company has prepared these standalone financial results in accordance with recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
4. Figures of the previous periods have been regrouped/reclassified/ restated wherever necessary.
5. The Government of India has implemented Goods and Services Tax (GST) from July, 2017 subsuming excise duty, service tax and various other indirect taxes. As per Ind AS, the revenue for the quarter and year ended is reported net of GST.
6. The Statutory Auditors of Oswal Overseas Limited ('the Company') have carried out limited review of the above results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have issued an unmodified review opinion.
7. The above results of the Company are available on the Company's website www.oswaloverseasltd.com and also on www.bseindia.com.

For and on behalf of the Board of Directors of Oswal Overseas Limited

OSWAL OVERSEAS LIMITED New Delhi

Paramjeet Singh
Managing Director

Place: New Delhi
Date: 14.11.2026

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DSRV AND CO LLP
(Formerly Known as Dinesh Mohan & Co.)

OFFICE : # 104, Sector 4,
Panchkula (i-try.)
Mobile : 9988270891
E-mail : mohit@dsrvindia.com
Website: www.charteredaccountantindia.in

UDIN: 26542901MRQPEK2422

Limited Review Report on Quarterly Unaudited Financial Results of Oswal Overseas Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Oswal Overseas Limited

We have reviewed the accompanying statement of unaudited financial results (`the Statement') of Oswal Overseas Limited (`the Company') for the quarter ended 30 September, 2026 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (`Listing Regulations'). This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these unaudited financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *`Review of Interim Financial Information Performed by the Independent Auditor of the Entity'*, specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DSRV AND COMPANY LLP
CHARTERED ACCOUNTANTS

Mohit Kumar

Digital Signer:Mohit Kumar
DN:CN=Mohit Kumar, SERIALNUMBER=20d265efca68848c22884272 81f9a25487be73741062f4a3c833feac858871b, S=Haryana, PostalCode=134112, O=Personal, C=IN
Date:2026.11.14 13:13:17 +05:30

CA. MOHIT KUMAR
(Partner)
Membership No: 542901
FRN: 006993N

Place: Panchkula
Date: 14-11-2026