

CIN : L17111PB1982PLC005006

OSWAL YARNS LIMITED

LINK ROAD, INDUSTRIAL AREA A,
LUDHIANA-141003 PB IN
Phones: 2220177, 2224256
Fax: 0161-2228755
Email id: oyllyarns@rediffmail.com

To,

Date: 27.05.2026

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

Ref: Oswal Yarns Limited, Scrip Code- 514460

Dear Sir/Madam,

Sub: Financial Results for the year ending 31.03.2026.

Pursuant to Regulation 30 read with Part-A of the Schedule-III and Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform that the Board of Directors of the Company in their Meeting held on Wednesday, May 27, 2026, have inter-alia, considered and approved the Audited Financial Results for the Quarter and Financial Year ended March 31, 2026 along with the unmodified Auditor's Report issued by M/s Subash Vipam & Co, Chartered Accountants, the Statutory Auditors of the Company and Declaration pursuant to the provisions of Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016 are enclosed herewith.

The meeting of the Board of Directors commenced at 03:00 P.M. and concluded at 03:30 P.M.

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

Thanking You,

For Oswal Yarns Limited

Aarti Sharma
Company Secretary and Compliance Officer

Independent Auditor's Report on Audit of Quarterly and Annual Financial Results of Oswal Yarns Limited ('the company) pursuant to the requirements of Regulation 33 of the SEBI (listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**To the Board of Directors of
OSWAL YARNS LIMITED**

OPINION

We have audited the accompanying Annual Financial Results ('the statement') of **OSWAL YARNS LIMITED** (hereinafter referred to as "the Company") for the quarter and year ended 31st March 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, as amended ('Listing Regulations')

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid annual final results:

- i. is presented in accordance with the requirements of Regulation 33 of the Listing Regulations; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in applicable Indian Accounting Standards ('Ind AS') prescribed under section 133 of the Companies Act 2013 ("the ACT"), read with relevant rules issued there under, and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 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 Companies Act, 2013. 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 Statement under the provisions of the Companies Act, 2013 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 we have obtained is sufficient and appropriate to provide a basis for our opinion on the annual financial results.

Management's and Board of Directors' Responsibility for the Annual Financial Results

These annual financial results have been prepared on the basis of the annual financial statements.

The Management and Board of Directors are responsible for the preparation and presentation of these annual financial results that give a true and fair view of the net profit and other comprehensive income and other financial information of the company in accordance with the recognition and measurement principles laid down in applicable Indian Accounting Standards ('Ind AS') prescribed under section

133 of the Companies Act 2013 ("the ACT"), read with relevant rules issued there under, 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 annual financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the statement, the Management and Board of Directors are 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Thus, Board of Directors are 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 annual financial results a whole are 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 SAs 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 these annual financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial results, 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 Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness accounting estimates and related disclosures in the annual financial results made by the Board of Directors.



- Conclude on the appropriateness of the Board of Director'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 annual financial results 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 annual financial results represent 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 the mall relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

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

For **SUBASH VIPAN & CO.**
Chartered Accountants
FRN:012898N



SUBHASH JAIN

Partner

Membership No.: 085224

UDIN: 26085224 HCLMB53816

Place: Ludhiana

Date: 27/05/2026



STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED: 31.03.2026

All Figures (Rs. In Lacs)

PART-I	PARTICULARS	QUARTER ENDED			YEAR ENDED	
		3 MONTH	PROCEEDING	CORRES.	CURRENT	PREVIOUS
		QUARTER	QUARTER	QUARTER	YEAR	YEAR
		ENDED	ENDED	ENDED	ENDED	ENDED
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025	
	(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)	
	1	1	1	4	4	
1	INCOME FROM OPERATIONS					
	(a) Net Sales/Income from operations	22.62	40.86	57.95	135.14	198.15
	(b) Other Operating Income	0.51	0.64	0.51	2.06	1.24
	Total Income from operations(net)	23.13	41.50	58.46	137.20	199.39
2	Expences					
	a) Cost of Raw material consumed	0.00	0.00	0.00	0.00	0.00
	b) Purchase of stock in trade	25.46	31.67	53.64	117.26	134.89
	c) Change in Inventories of finished goods work in progress and stock in trade	(6.59)	5.87	(5.68)	(0.16)	37.32
	d)Employee benefits expectre	4.49	3.70	3.90	16.12	14.61
	e)Finance Cssts	0.01	0.01	2.22	0.04	2.52
	f)Depreciation & amortisation expense	0.79	0.86	0.76	3.33	3.25
	g) Other expense	1.45	1.03	8.44	4.83	11.35
	h) Electricity expense	0.13	0.28	0.11	0.87	0.78
	i)Prufessional Charges	0.85	0.44	0.41	3.53	4.35
	j) Fee & Taxes	0.90	1.13	1.66	3.89	4.25
	Total expense	27.49	44.99	65.46	149.71	213.32
3	Profit before exceptional item, share of profit from associates and joint ventures accounted using equity method and tax (1-2)	(4.36)	(3.49)	(7.00)	(12.51)	(13.93)
4	Exceptional items	(0.08)	0.00	0.00	(0.08)	0.00
5	Profit before share of profit from associates and joint ventures accounted using equity method and tax (3+4)	(4.28)	(3.49)	(7.00)	(12.43)	(13.93)
6	Share of profit from associates and joint ventures accounted using equity method	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5+6)	(4.28)	(3.49)	(7.00)	(12.43)	(13.93)
8	Tax expense	0.00	0.00	(1.95)	0.00	(1.95)
9	Profit for the period (7-8)	(4.28)	(3.49)	(5.05)	(12.43)	(11.98)
	Attributable to owners of the Company	(1.94)	(1.58)	(2.29)	(5.63)	(5.42)
	Attributable to non-controlling interests	(2.34)	(1.91)	(2.76)	(6.80)	(6.56)
10	Other comprehensive Income /Loss for the period net of tax	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
	Attributable to non-controlling Interests	0.00	0.00	0.00	0.00	0.00
11	Total comprehensive Income for the period(9+10)	(4.28)	(3.49)	(5.05)	(12.43)	(11.98)
	Attributable to owners of the Company	(1.94)	(1.58)	(2.29)	(5.63)	(5.42)
	Attributable to non-controlling interests	(2.34)	(1.91)	(2.76)	(6.80)	(6.56)
12	Paid-up equity share capital(Rs10 Per Share)	401.00	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)	(91.81)
14	1. Earnings Per Share					
	a: Basic earnings per share In Rs	(0.11)	(0.08)	(0.13)	(0.31)	(0.30)
	b: Diluted earnings per share In Rs.	(0.11)	(0.08)	(0.13)	(0.31)	(0.30)



For & On Behalf of :
OSWAL YARNS LTD.

Bharatt Oswal
 Whole Time Director
 Bharatt Oswal
 DIN : 00469352



STATEMENT OF ASSETS AD LIABILITIES		(Amount Rs. In Lacs)	
Particulars		31.03.2026 Year Ended Audited	31.03.2025 Year Ended Audited
I	ASSETS		
1	Non- Current Assets		
	(a) Property Plat & machinery	117.39	117.55
	(b) Right- of -use assets (refer note-7)	0.00	0.00
	(c) Capital work in progress		
	(d) Intangible Assets		
	(e) Financial Assets	0.16	0.00
	(i) Investments		
	(ii) Loans	28.84	27.09
	(iii) Other financial Assets		
	(f) Income tax Assets (net)		
	(g) Deferred Tax Assets (net) (before note-8)	2.84	2.84
	(h) Other non-current assets		
	Total-Non-Current Assets	149.23	147.48
2	Current Assets		
	(a) Inventories	194.97	194.81
	(b) Financial Assets		
	(i) investments	3.31	3.31
	(ii) Trade Receivables	4.62	20.49
	(iii) Cash & Cas'h equivalents		
	(iv) Bank Balances other than cash & cash equivalents		
	(v) Loans	2.27	1.30
	(vi) Other Financial assets		
	(c) Other Financial Assets		
	Total Current Assets	205.17	219.91
	Total Assets	354.40	367.39
II	EQUITY & LIABILITIES		
	(a) Equity Share Capital	401.00	401.00
	(b) Other Equity	(104.24)	(91.81)
	Total Equity	296.76	309.19
1	Non-current Liabilities		
	(a) Financial liabilities		
	(i) Borrowings	47.95	47.95
	(ii) Other Financial Liabilities		
	(iii) Lease Liability (refer note-7)		
	(b) Other non-current Liabilities	0.91	0.96
	(c) Provisions	5.06	5.09
	Total Non-current Liabilities	53.92	54.00
2	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ii) Trade & Other Payables	0.42	0.00
	-total outstanding dues of micro enterprises and small enterpr		
	-total outstanding dues of other than micro and small enterprises		
	(iii) Other financial Liabilities		0.10
	(iv) Lease Liability (refer note 7)		
	(b) Other current Liabilities	3.30	4.10
	(c) Provisions		
	Total Current Liabilities	3.72	4.20
	TOTAL EQUITY & LIABILITIES	354.40	367.39

For & On Behalf of :
OSWAL YARNS LTD.

Whole Time Director
Bharatt Oswal
DIN : 00469332





OSWAL YARNS LIMITED
CASH FLOW STATEMENT FOR THE PERIOD 1ST APRIL, 2025 TO 31ST MARCH, 2026 PURSUANT TO CLAUSE 32 OF THE LISTING
 As at 31.03.2026 As at 31.03.2025

A. CASH FLOW FORM OPERATING ACTIVITIES		
Net Profit before taxation	(12.51)	(13.94)
Add: Adjustment for		
Depreciation	3.33	3.25
Adjustment for Plant & Machinery Equipment	-	6.99
Gratuity provision no longer required	-	-
Provision for Gratuity	-	0.16
Interest paid		
Expense relating to Previous period		
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES	(9.18)	(3.54)
Adjustment for working capital:		
Increase/ (Decrease in long term provisions)	0.32	(6.43)
Increase / (Decrease) in Trade payables	(0.80)	(0.08)
Increase / (Decrease) in Other current liabilities	(0.16)	-
Increase / (Decrease) in Investment	(0.16)	-
Decrease / (Increase) in Inventories	-	37.32
Decrease / (Increase) in Longterm loans & advances	(0.97)	(0.16)
Decrease / (Increase) in Other current assets		
CASH GENERATED FORM OPERATION	(10.95)	27.11
Direct Tax Paid		
Cash Flow before extraordinary Item	(10.95)	27.11
Extraordinary Item :		
Net cash from Operating Activities	(10.95)	27.11
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(3.17)	(0.38)
Sale of Property Plant & Machinery	-	-
Net cash used in Investing activities	(3.17)	(0.38)
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from Issue of Shares		
Receipt/ (Repayment) of long term borrowings	-	2.52
Repayment of Finance Lease		
Receipt/ (Repayment) of Short term loans		
Dividend Paid		
Net Cash received in financing activities	-	2.52
Net (decrease) / Increase in cash and cash equivalents (A + B + C)	(14.12)	29.25
Cash and Cash equivalents as at 1st April(Opening Balance)	47.58	18.33
Cash and Cash equivalents as at 31st March(Closing Balance)	33.46	47.58

AUDITORS' CERTIFICATE

We have verified the above cash flow statement of Oswal Yarns Limited derived from the audited annual financial statements for the year ended 31st March, 2026 and found the same to be drawn in accordance therewith.

The accompanying Significant Accounting Policies (note no. (1) 2 and notes forms an integral part of the Financial Statement (Note No. 28 to 37)

FOR SUBHASH VIPAN & CO.
 CHARTERED ACCOUNTANTS

(SUBHASH JAIN)
 PARTNER
 Membership No. : 85324
 PLACE: LUDHIANA
 Dated: 27.05.2026



for & on behalf of:
 OSWAL YARNS LIMITED

(TEJ PAUL OSWAL)
 MANAGING DIRECTOR

CHIEF FINANCIAL
 OFFICER

(BHARATT OSWAL)
 WHOLE TIME DIRECTOR

COMPANY SECRETARY

UDIN/26085224 HCLIMBS3816



ANNEXURE I

Statement on Impact of Audit Qualifications (for audit report with modified opinion) submitted along-with Annual Audited Financial Results - (Standalone and Consolidated separately)

Statement on Impact of Audit Qualifications for the Financial Year ended March 31, 2026
 [See Regulation 33 / 52 of the SEBI (LODR) (Amendment) Regulations, 2016]

I.	SR NO	Particulars	31.03.2026	31.03.2025	
			Audited Figures (as reported before adjusting for qualifications)	Audited Figures (as reported before adjusting for qualifications)	
	1	Turnover / Total Income	137.20	199.39	
	2	Total Expenditure	149.63	211.37	
	3	Net Profit/(Loss)	(12.43)	(11.98)	
	4	Earnings Per Share	(0.31)	(0.30)	
	5	Total Assets	354.40	367.39	
	6	Total Liabilities	354.40	367.39	
	7	Net Worth	296.76	309.19	
	8	Any other financial item(s) (as felt appropriate by the management) - -	NIL	NIL	
II.		Audit Qualification (each audit qualification separately)			N/A
	a	Details of Audit Qualification:			N/A
	b	Type of Audit Qualification : Qualified Opinion / Disclaimer of Opinion / Adverse Opinion			N/A
	c	Frequency of qualification: Whether appeared first time / repetitive / since how long continuing			N/A
	d	For Audit Qualification(s) where the Impact is quantified by the auditor, Management's Views:			N/A
	e	For Audit Qualification(s) where the impact is not quantified by the auditor:			N/A
	(i)	Management's estimation on the impact of audit qualification:			N/A
	(ii)	If management is unable to estimate the impact, reasons for the same:			N/A
	(iii)	Auditors' Comments on (i) or (ii) above:			N/A
III.		Signatories:			
	*	Managing Director			
	*	CEO			
	*	CFO			
	*	Audit Committee Member			
	*	Statutory Auditor			
		Place: Ludhiana Date: 27.05.2026			



For & On Behalf of :
 OSWAL YARNS LTD.

Whole Time Director
 Bharatt Oswal
 DIN : 00469332

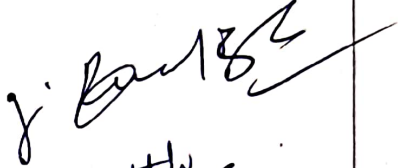


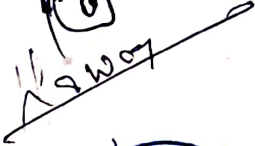



Particulars	Notes	Year ended 31.03.2026	Year ended 31.03.2025
		(Audited)	(Audited)
Net Profit as per previous Indian GAAP		(12.43)	(11.98)
Adjustments on account of			
(i) Measurement of financial assets and Liabilities at amortised cost.		0.00	0.00
(ii) Reclassification of actual loss arising in respect of Defined benefit plan to other comprehensive Income.		0.00	0.00
(iii) Impact of reversal for deferred lease rent straight Being		0.00	0.00
(iv) Impact on restatement of prior period expenses		0.00	0.00
(v) fair value measurement of investments through Profit or loss.		0.00	0.00
(vi) Reversal of gain on investments, as per Indian GAAP		0.00	0.00
(vii) Gain on investments as per Ind AS		0.00	0.00
(viii) Other Adjustments		0.00	0.00
(ix) Deferred Tax impact on above adjustments		0.00	0.00
Profit for the period			
Other comprehensive Income			
Net Profit for the period under Ind AS		(12.43)	(11.98)

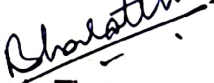


For & On Behalf of :
OSWAL YARNS LTD.
Bharatt Oswal
Whole Time Director
Bharatt Oswal
DIN : 00469332



FORM -A	
Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015	
1 Name of the Company	Oswal Yarns Limited
2 Annual Financial Statements for the Year ended	March 31st, 2026 (Standalone)
3 Type of Audit observation	Unmodified
4 Frequency of observation	Not Applicable
5 To be signed by	
Managing Director	Tej Paul Oswal 
Whole Time Director/ CEO	Bharatt Oswal 
C.F.O	Bansi Lal Bhat 
Audit Committee Member	Kulwant Rai Dhawan 
Auditor of the Company	SUBASH VIPAN & CO. Chartered Accountants 
Dated; 27/05/2026	

For & On Behalf of :
OSWAL YARNS LTD.


Whole Time Director
Bharatt Oswal
DIN : 00469332



CIN : L17111PB1982PLC005006
Oswal Yarns Limited
LINK ROAD, INDUSTRIAL AREA-A
LUDHIANA-141 003
Phones : 2220177, 2224256
Fax : 0161-2228755
email : oyl yarns@rediffmail.com

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

Date: 27.05.2026

Ref: Oswal Yarns Limited, Scrip Code- 514460

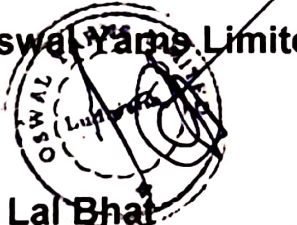
Sub.:- Declaration pursuant to Regulation 33(3)(d) of the SEBI
(Listing Obligations and Disclosure Requirements (Amendment),
Regulations, 2016.

Dear Sir/Madam,

In compliance of Regulation 33(3)(d) of SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015,
as amended. I, the undersigned, do hereby declare that M/s
Subash Vipam & Co, Chartered Accountants, the
Statutory Auditors of the Company, have issued an Audit Report
with unmodified opinion on Audited Financial
Results of the Company for the year ended March 31, 2026.

Thanking You,

For Oswal Yarns Limited



Bansi Lal Bhat
Chief Financial Officer

Place: Ludhiana
Dated: 27.05.2026

