

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

(SUBHASH JAIN)



PLACE: Ludhiana
DATE: 28/07/2026

PARTNER
M.NO: 85224

UDIN: 26085227LBQWN2117

38 GREEN FIELD, MODEL GRAM, LUDHIUANA PH. 0161- 2412991, 2410873, M: 9814103100, 9818324413
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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	Expenses				
	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 finished goods work in progress and stock in trade	14.29	(2.58)	(6.59)	(0.16)
	d) Employee benefits expense	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) Electricity expense	0.18	0.18	0.13	0.87
	i) Professional 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 accounted 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 accounted 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 acctl. 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)



For & On Behalf of :
 OSWAL YARNS LTD.

Shobhit
 Whole Time Director
 Bharatt Oswal
 DIN : 00469332



SELECT INFORMATION FOR THE QUARTER ENDED: JUNE 30, 2026

PART-II		QUARTER ENDED		YEAR ENDED
S.No.	Particulars	30.06.2026 (Unaudited)	30.06.2025 (Unaudited)	31.03.2026 (Audited)
		1	2	3
A	PARTICULARS OF SHAREHOLDING			
1	Public Shareholding			
	Number of shares	2194672	2194672	2194672
	Percentage of shareholding	54.73	54.73	54.73
2	Promoters & promoter Group Shareholding**			
	a) Pledged / Encumbered			
	Number of shares	NIL	NIL	NIL
	Percentage of shares (as a % of the total shareholding of the Promoter and Promoter Group)	NIL	NIL	NIL
	Percentage of shares (as a % of the total sharecapital of the Company)	NIL	NIL	NIL
	b) Non- encumbered			
	Number of shares	1815328	1815328	1815328
	Percentage of shares (as a % of the total shareholding of the Promoter and Promoter Group)	100	100	100
	Percentage of shares (as a % of the total sharecapital of the Company)	45.27	45.27	45.27
B	INVESTOR COMPLAINTS	QUARTER ENDED JUNE 30, 2026		
	Pending at the beginning of the quarter		0	
	Received during the quarter		0	
	Disposed of during the quarter		0	
	Remaining unresolved at the end of the quarter		0	

These Results have been taken on record by the Board of Directors in their meeting held on JULY 28, 2026

Date 28.07.2026
 Place Ludhiana



For & On Behalf of :
 OSWAL YARNS LTD.

Bharatt Oswal
 Whole Time Director
 Bharatt Oswal
 DIN : 00469332



Particulars	Notes	Quarter ended 30.06.2026 (Unaudited)	Quarter ended 30.06.2025 (Unaudited)
Net Profit as per previous Indian GAAP		(3.63)	(3.08)
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 Detained 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		(3.63)	(3.08)



For & On Behalf of :
OSWAL YARNS LTD.

Bharatt Oswal
Whole Time Director
Bharatt Oswal
DIN : 00469332