



CASH FLOW STATEMENT FOR THE PERIOD 1ST APRIL, 2020 TO 30TH SEPTEMBER 2020
PURSUANT TO CLAUSE 32 OF THE LISTING AGREEMENT

	CURRENT YEAR HALF YEAR ENDED 30.09.2020	PREVIOUS YEAR HALF YEAR ENDED 30.09.2019
A. CASH FLOW FROM OPERATING ACTIVITIES		
Net Profit before taxation	(2.93)	(3.43)
Add: Adjustment for		
Depreciation	1.82	1.24
Profit on sale of Fixed Asset		
Gratuity Provision no longer required		
Interest paid	2.65	1.61
Excise Duty receivable no longer required		
Interest Income	1.54	(0.58)
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		
Adjustment for working capital:		
Increase / (Decrease) in other financial liabilities	(1.23)	(1.04)
Increase / (Decrease) in provisions	0.00	0.00
Increase / (Decrease) in Trade payables	20.72	(38.40)
Increase / (Decrease) in Other current liabilities	4.44	(0.51)
Decrease / (Increase) in Inventories	(13.57)	(26.08)
Decrease / (Increase) in Trade receivables	(19.33)	116.43
Decrease / (Increase) in Other current assets	(0.33)	(1.90)
CASH GENERATED FROM OPERATION	(7.76)	47.92
Interest Paid	(2.65)	(1.61)
Direct Tax Paid	0.00	(0.14)
Cash Flow before extraordinary Item	(10.41)	46.17
Net cash from Operating Activities	(10.41)	46.17
B. CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(0.26)	1.20
Sale of fixed assets		
Interest Income	(0.26)	1.20
Net cash used in investing activities		
C. CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of Shares	(0.17)	(0.49)
Receipt/ (Repayment) of long term borrowings	19.92	(45.22)
Receipt/ (Repayment) of Short term loans	19.75	(45.71)
Net Cash received in financing activities		
Net (decrease) / increase in cash and cash equivalents (A + B + C)	9.08	(0.74)
Cash and Cash equivalents as at 1st April (Opening Balance)	7.07	5.76
Cash and Cash equivalents as at 30 th. September Closing Balance)	16.15	5.02

For OSWAL YARNS LTD.

For & On Behalf of :
 OSWAL YARNS LTD.

Bharatt Oswal
 Director
 Bharatt Oswal
 DIN : 00469332

Bharatt Oswal
 Director
 DIN No.00469332

Date : 28/10/2020
 Place: Ludhiana





Oswal Yarns Limited

LINK ROAD, INDUSTRIAL AREA-A

LUDHIANA-141 003

Phones : 2220177, 2224256

Fax : 0161-2228755

email : oylyarns@rediffmail.com

CIN : L17111PB1982PLC005006

Particulars	Notes	Quarter ended 30.09.2020	Quarter ended 30.09.2019
		(Unaudited)	(Unaudited)
Net Profit as per previous Indian GAAP		(3.00)	0.78
Adjustments on account of			
(i) Measurement of financial assets and Liabilities at amortised cost.		0	0
(ii) Reclassification of actual loss arising in respect of Detained benefit plan to other comprehensive Income.		0	0
(iii) Impact of reversal for deferred lease rent straight Being		0	0
(iv) Impact on restatement of prior period expenses		0	0
(v) fair value measurement of investments through Profit or loss.		0	0
(vi) Reversal of gain on investments, as per Indian GAAP		0	0
(vii) Gain on investments as per Ind AS		0	0
(viii) Other Adjustments		0	0
(ix) Deferred Tax impact on above adjustments		0	0
Profit for the period			
Other comprehensive Income			
Net Profit for the period under Ind AS		(3.00)	0.78

For & On Behalf of :
OSWAL YARNS LTD.

Bharatt

Director

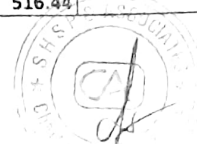
Bharatt Oswal

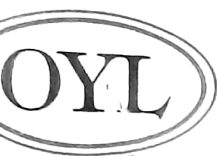
DIN : 00469332

STATEMENT OF ASSETS AD LIABILITIES		
Particulars	30.09.2020 Half Year Ended Unaudited	30.09.2019 Half Year Ended Unaudited
I ASSETS		
1 Non- Current Assets	52.81	46.02
(a) Property Plant & machinery	0.00	0.00
(b) Right-of-use assets (refer note-7)	0.00	0.00
(c) Capital work in progress	0.00	0.00
(d) Intangible Assets	0.00	0.00
(e) Financial Assets	0.00	0.00
(i) Investments	2.48	2.48
(ii) Loans	0.00	0.00
(iii) Other financial Assets	0.00	0.00
(f) Income tax Assets (net)	0.00	0.00
(g) Deferred Tax Assets (net) (before note-8)	0.00	0.00
(h) Other non-current assets	0.00	0.00
Total-Non-Current Assets	55.29	48.50
2 Current Assets	259.09	225.61
(a) Inventories	0.00	0.00
(b) Financial Assets	0.00	0.00
(i) investments	182.85	155.8
(ii) Trade Receivables	16.03	4.89
(iii) Cash & Cash equivalents	0.12	0.13
(iv) Bank Balances other than cash & cash equivalents	3.06	3.14
(v) Loans	0.00	0.00
(vi) Other Financial assets	0.00	0.00
(c) Other Financial Assets	0.00	0.00
Total Current Assets	461.15	389.57
Total Assets	516.44	438.07
II EQUITY & LIABILITIES		
(a) Equity Share Capital	401.00	401.00
(b) Other Equity	(31.46)	(30.73)
Total Equity	369.54	370.27
1 Non-current Liabilities	0.00	0.00
(a) Financial liabilities	9.12	2.59
(i) Borrowings	0.00	0.00
(ii) Other Financial Liabilities	0.00	0.00
(iii) Lease Liability (refer note-7)	0.00	0.00
(b) Other non-current Liabilities	3.86	3.59
(c) Provisions		
Total Non-current Liabilities	12.98	6.18
2 Current Liabilities	42.15	12.49
(a) Financial Liabilities	0.00	0.00
(i) Borrowings	81.80	46.53
(ii) Trade & Other Payables	2.63	0.30
*total outstanding dues of micro enterprises and small enterprises; and	0.00	2.30
*total outstanding dues of other than micro and small enterprises	0.00	0.00
(iii) Other financial Liabilities	7.17	0.00
(iv) Lease Liability (refer note 7)	0.17	0.00
(b) Other current Liabilities		
(c) Provisions		
Total Current Liabilities	133.92	61.62
TOTAL EQUITY & LIABILITIES	516.44	438.07

For & On Behalf of :
 OSWAL YARNS LTD.

Bharatt Oswal
 Director
 Bharatt Oswal
 DIN : 00469352





Oswal Yarns Limited

LINK ROAD, INDUSTRIAL AREA-A

LUDHIANA-141 003

Phones : 2220177, 2224256

Fax : 0161-2228755

email : oylyarns@rediffmail.com

CIN : L17111PB1982PLC005006

PART-II

SELECT INFORMATION FOR THE QUARTER ENDED: SEPTEMBER 30, 2020

S.No.	Particulars	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2020 (Unaudited)	30.06.2020 (Unaudited)	30.09.2019 (Unaudited)	30.09.2020 (Unaudited)	30.09.2019 (Unaudited)	31.03.2020 (Audited)
		1	2	3	5	4	6
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	Number of shares	2194672	2194672	2195600	2194672	2195600	2194372
	Percentage of shareholding	54.73	54.73	54.75	54.73	54.75	54.73
2	Promoters & promoter Group Shareholding**						
	a) Pledged / Encumbered						
	Number of shares	NIL	NIL	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total shareholding of the Promoter and Promoter Group)	NIL	NIL	NIL	NIL	NIL	NIL
	Percentage of shares (as a % of the total sharecapital of the Company)	NIL	NIL	NIL	NIL	NIL	NIL
	b) Non- encumbered						
	Number of shares	1815328	1815328	1814400	1815328	1814400	1815328
	Percentage of shares (as a % of the total shareholding of the Promoter and Promoter Group)	100	100	100	100	100	100
	Percentage of shares (as a % of the total sharecapital of the Company)	45.27	45.27	45.25	45.27	45.25	45.27

B	INVESTOR COMPLAINTS	QUARTER ENDED SEPTEMBER 30, 2020	
	Pending at the beginning of the quarter	NIL	
	Received during the quarter	NIL	
	Disposed of during the quarter	NIL	
	Remaining unresolved at the end of the quarter	NIL	

These Results have been taken on record by the Board of Directors in their meeting held on October 28, 2020

For OSWAL YARNS LTD.

Date 28.10.2020
Place Ludhiana

For & On Behalf of :
OSWAL YARNS LTD.

Bharatt Oswall
Director
Bharatt Oswall
DIN : 00469332

Bharatt Oswall
Director
DIN No.00469332





STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND SIX MONTHS ENDED 30 SEPTEMBER 2020

All Figures (Rs. In Lacs)

PART-I	PARTICULARS	QUARTER ENDED			HALF YEAR ENDED		YEAR ENDED
		30.09.2020 (Unaudited) 1	30.06.2020 (Unaudited) 2	30.09.2019 (Unaudited) 5	30.09.2020 (Unaudited) 5	30.09.2019 (Unaudited) 4	31.03.2020 (Audited) 6
1	INCOME FROM OPERATIONS	112.47	55.56	41.26	168.03	65.7	314.58
	(a) Net Sales/Income from operations	0.00	0.00	0.00	0.00	0.00	0.12
	(b) Other Operating Income	112.47	55.56	41.26	168.03	65.7	314.7
	Total Income from operations(net)						
2	Expences	6.48	1.09	9.85	7.57	16.55	36.39
	a) Cost of Raw material consumed	105.51	56.04	44.11	161.55	75.77	313.08
	b) Purchase of stock in trade						
	c) Change in Inventories of finshed goods	(8.70)	(8.09)	(23.03)	(16.79)	(42.63)	(75.01)
	work in progress and stock in trade	4.26	1.65	3.22	5.91	6.86	13.35
	d)Employee benefits expescse	2.66	1.10	0.99	3.76	2.70	4.50
	e)Finance Costs	0.91	0.91	0.62	1.82	1.24	3.15
	f)Depreciation & amortisation expense	1.23	1.05	1.22	2.28	2.84	9.35
	g) Other expense	2.10	0.87	2.50	2.97	4.43	7.92
	h) Electricity expense	1.02	0.87	0.86	1.89	1.23	2.84
	i)Professional Charges	115.47	55.49	40.34	170.96	68.99	315.57
	Total expense						
3	Profit before exceptional item, share of profit from associates and joint ventures accounted using equity method and tax (1-2)	(3.00)	0.07	0.92	(2.93)	(3.29)	(0.87)
4	Exceptional items	0.00	0.00	0.00	0.00	0.00	0.16
5	Profit before share of profit from associates and joint ventures accounted using equity method and tax (3+4)	(3.00)	0.07	0.92	(2.93)	(3.29)	(0.71)
6	Share of profit from associates and joint ventures accounted using equity method	0.00	0.00	0.00	0.00	0.00	0.00
7	Profit before tax (5+6)	(3.00)	0.07	0.92	(2.93)	(3.29)	(0.71)
8	Tax expense	0.00	0.00	0.14	0	0.14	0.29
9	Profit for the period (7-8)	(3.00)	0.07	0.78	(2.93)	(3.43)	(1.00)
	Attributable to owners of the Company	(1.36)	0.03	0.35	(1.33)	(1.55)	(0.45)
	Attributable to non-controlling interests	(1.64)	0.04	0.43	(1.60)	(1.88)	(0.55)
10	Other comprehensive Income /Loss for the period net of tax	0.00	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	0.00
	Attributable to non-controlling interests	0.00	0.00	0.00	0.00	0.00	0.00
11	Total comprehensive Income for the period(9+10)	(3.00)	0.07	0.78	(2.93)	(3.43)	(1.00)
	Attributable to owners of the Company	(1.36)	0.03	0.35	(1.33)	(1.55)	(0.45)
	Attributable to non-controlling interests	(1.64)	0.04	0.43	(1.60)	(1.88)	(0.55)
12	Paid-up equity share capital(Rs10 Per Share)	401.00	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	0.00	0.00	(28.53)
14	1. Earnings Per Share	(0.07)	(0.001)	0.02	(0.07)	(0.08)	(0.02)
	a: Basic earnings per share in Rs	(0.07)	(0.001)	0.02	(0.07)	(0.08)	(0.02)
	b: Diluted earnings per share in Rs.						

For & On Behalf of :
 OSWAL YARNS LTD.

Bharatt
 Director
 Bharatt Oswal
 DIN : 00469332

