OYL

Oswal Yarns Limited
LINK ROAD, INDUSTRIAL AREA-A
LUDHIANA-141 003
Phones : [illegible], 2224256
[illegible]
email : oylyarns@rediffmail.com
CIN : L17111PB1982PLC005006

Particulars	Notes	Quarter ended 30.06.2021	Quarter ended 30.06.2020
		(Unaudited)	(Unaudited)
Net Profit as per previous Indian GAAP		(5.53)	0.07
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		(5.53)	0.07

For & On Behalf of :
OSWAL YARNS LTD.

Director
Bharatt Oswal
DIN : 00469332

SHSP & ASSOCIATES
Chartered Accountants

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SELECT INFORMATION FOR THE QUARTER ENDED: JUNE 30, 2021

PART-II S.No.	Particulars	QUARTER ENDED 30.06.2021 (Unaudited)	QUARTER ENDED 30.06.2020 (Unaudited)	YEAR ENDED 31.03.2021 (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	NIL	NIL	NIL
	shareholding of the Promoter and Promoter	NIL	NIL	NIL
	Group)			
	Percentage of shares (as a % of the total	NIL	NIL	NIL
	sharecapital of the Company)			
	b) Non- encumbered			
	Number of shares	1815328	1815328	1815328
	Percentage of shares (as a % of the total	100	100	100
	shareholding of the Promoter and Promoter			
	Group)			
	Percentage of shares (as a % of the total	45.27	45.27	45.27
	sharecapital of the Company)			

B	INVESTOR COMPLAINTS	QUARTER ENDED JUNE 30, 2021
		1
	Pending at the beginning of the quarter	NIL
	Received during the quarter	1
	Disposed of during the quarter	NIL
	Remaining unresolved at the end of the quarter	

These Results have been taken on record by the Board of Directors in their meeting held on JULY 30, 2021

Date 30.07.2021
Place Ludhiana

For & On Behalf of :
OSWAL YARNS LTD.

Bharatt

Director
Bharatt Oswal
DIN : 00469332

SHSP & ASSOCIATES

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STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED: 30 JUNE 2021

All Figures (Rs. In Lacs)

PART-I	PARTICULARS	QUARTER ENDED 30.06.2021 (Unaudited)	QUARTER ENDED 30.06.2020 (Unaudited)	YEAR ENDED 31.03.2021 (Audited)
		1	2	3
1	INCOME FROM OPERATIONS			
	(a) Net Sales/Income from operations	34.38	55.56	366.74
	(b) Other Operating Income	0.00	0.00	1.46
	Total Income from operations(net)	34.38	55.56	368.20
2	Expences			
	a) Cost of Raw material consumed	3.12	1.09	23.58
	b) Purchase of stock in trade	34.26	56.04	379.12
	C) Change in Inventories of finshed goods work in progress and stock in trade	(7.25)	(8.09)	(75.93)
	d)Employee benefits expecse	4.29	1.65	14.88
	e)Finance Costs	0.75	1.10	6.47
	f)Depreciation & amortisation expense	0.93	0.91	3.58
	g) Other expense	0.88	1.05	6.30
	h) Elecrticity expense	0.79	0.87	6.94
	i)Prufessional Charges	0.60	0.87	3.63
	j) Fee & taes	1.54	0.00	0.00
	Total expense	39.91	55.49	368.57
3	Profit before exceptional item, share of profit from associates and joint ventures acounted using equity method and tax (1-2)	(5.53)	0.07	(0..37)
4	Exceptional items	0.00	0.00	1.53
5	Profit before share of profit from associates and joint ventures acounted using equity method and tax (3+4)	0.00	0.07	1.16
6	Share of profit from associates and joint ventures accounted using equity method	0.00	0.00	0.00
7	Profit before tax (5+6)	(5.53)	0.07	1.16
8	Tax expense	0.00	0.00	0.40
9	Profit for the period (7-8)	(5.53)	0.07	0.76
	Attributable to owners of the Company	(2.50)	0.03	0.34
	Attributable to non-controlling interests	(3.03)	0.04	0.42
10	Other comprehensive Income /Loss for the period net of tax	0.00	0.00	0.00
	Attributable to owners of the Company	0.00	0.00	0.00
	Attributable to non-controlling interests	0.00	0.00	0.00
11	Total comprehensive Income for the period(9+10)	(5.53)	0.07	0.76
	Attributable to owners of the Company	(2.50)	0.03	0.34
	Attributable to non-controlling interests	(3.03)	0.04	0.42
12	Paid-up equity share capital(Rs10 Per Share)	401.00	401.00	401.00
13	Reserve excluding Revaluation Reserve as per balance sheet of previous acctt. year	0.00	0.00	(27.68)
14	1. Earnings Per Share			
	a: Basic earnings per share in Rs	(0.14)	0.001	0.02
	b: Diluted earnings per share in Rs.	(0.14)	0.001	0.02

For & On Behalf of :
OSWAL YARNS LTD.

Bharatth

Director
Bharatt Oswall
DIN : 00469332

SHSP & ASSOCIATES

HARI PAL GUPTA
M.Com, F.C.A

S H S P & ASSOCIATES
Chartered Accountants

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 30.06.2021 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 S H S P & Associates
Chartered Accountants

(HARI PAL GUPTA)
PARTNER M..NO:088848

PLACE: Ludhiana
DATE: 30/7/2021

(UDIN: 21088848AAAAGM3843)

657-B, Aggar Nagar, Ludhiana, Mob. 9780011657, Email: caharipal@gmail.co