

CIN: L17111PB1982PLC005006

**OSWAL YARNS LIMITED**

LINK ROAD, INDUSTRIAL AREA-A,  
LUDHIANA-141003 PB IN

Phones: 2220177, 2224256

Fax: 0161-2228755

Email id: [oylyarns@rediffmail.com](mailto:oylyarns@rediffmail.com)

---

**March 04, 2025**

To

**BSE Limited,  
Phiroze Jeejeebhoy Towers,  
Dalal Street, Mumbai – 400001**

**Scrip Code: 514460**

**SUB: Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024**

**Dear Sir/Madam,**

This is with reference to email dated Mon, 03 Mar 2025 regarding Non-submission of Integrated Filing (Financial) for quarter ended December 31, 2024 as per SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/ 185 dated December 31, 2024. Please find enclosed herewith Integrated Filing (Financial) for the quarter and nine months ended December 31, 2024.

Kindly take the same on record.

Thanking You,

Yours Truly,

**For Oswal Yarns Limited**

**(Aarti Sharma)  
Company Secretary and Compliance Officer.**

**REVIEW REPORT**

Review Report  
To The Board of Directors  
Oswal Yarns Limited,

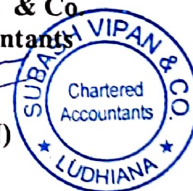
We have reviewed the accompanying statement of un-audited financial results of Oswal Yarns Limited CIN : L17111PB1982PLC005006 having its registered office at Link Road Industrial Area - A, Ludhiana -141 003 for the Quarter Ended 31.12.2024 attached herewith being submitted by the company pursuant to 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 Vipin & Co  
Chartered Accountants

(SUBHASH JAIN)  
PARTNER  
M.NO: 85224



PLACE : Ludhiana  
DATE : 27/01/2025

UDIN:-25085224BMNYCL6525



**Oswal Yarns Limited**

LINK ROAD, INDUSTRIAL AREA-A  
LUDHIANA-141 003

Phones : 2220177, 2224256

Fax : 0161-2228755

email : oyl yarns@rediffmail.com

CIN : L17111PB1982PLC005006

STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED: 31 DECEMBER 2024

PART-I

PARTICULARS	All Figures (Rs. In Lacs)					
	QUARTER ENDED			NINE MONTHS ENDED		YEAR ENDED
	31.12.2024	30.09.2024	31.12.2023	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	2	5	5	4	6	
<b>1 INCOME FROM OPERATIONS</b>						
(a) Net Sales/Income from operations	71.63	46.69	59.65	140.20	136.66	194.00
(b) Other Operating Income	0.47	0.26	0.01	0.73	0.02	0.04
Total Income from operations(net)	72.10	46.95	59.66	140.93	136.68	194.04
<b>2 Expenses</b>						
a) Cost of Raw material consumed	0.00	0.00	0.00	0.00	0.00	(0.08)
b) Purchase of stock in trade	48.27	22.00	15.58	81.25	55.87	94.85
c) Change in Inventories of finished goods work in progress and stock in trade	16.73	19.14	37.82	43.00	64.18	75.20
d) Employee benefits expense	3.38	3.64	3.57	10.71	10.73	14.92
e) Finance Costs	0.22	0.01	1.36	0.30	1.36	0.01
f) Depreciation & amortisation expense	0.83	0.83	0.67	2.49	2.02	3.11
g) Other expense	0.76	0.88	0.68	2.91	1.72	4.66
h) Electricity expense	0.11	0.30	0.39	0.67	2.26	2.47
i) Professional Charges	0.62	0.58	1.17	3.94	2.23	2.64
j) Fee and Taxes	0.42	(1.57)	0.00	2.59	17.34	17.29
Total expense	71.34	45.81	61.24	147.86	157.71	215.07
<b>3 Profit before exceptional item, share of profit from associates and joint ventures accounted using equity method and tax (1-2)</b>	0.76	1.14	(1.58)	(6.93)	(21.03)	(21.03)
<b>4 Exceptional items</b>	0.00	0.00	0.00	0.00	0.00	(0.08)
<b>5 Profit before share of profit from associates and joint ventures accounted using equity method and tax (3+4)</b>	0.76	1.14	(1.58)	(6.93)	(21.03)	(20.95)
<b>6 Share of profit from associates and joint ventures accounted using equity method</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>7 Profit before tax (5+6)</b>	0.76	1.14	(1.58)	(6.93)	(21.03)	(20.95)
<b>8 Tax expense</b>	0.00	0.00	0.00	0.00	0.00	(0.17)
<b>9 Profit for the period (7-8)</b>	0.76	1.14	(1.58)	(6.93)	(21.03)	(20.78)
Attributable to owners of the Company	0.34	0.52	(0.72)	(3.13)	(9.52)	(9.41)
Attributable to non-controlling interests	0.42	0.62	(0.86)	(3.80)	(11.51)	(11.37)
<b>10 Other comprehensive Income /Loss for the period net of tax</b>	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
<b>11 Total comprehensive Income for the period(9+10)</b>	0.76	1.14	(1.58)	(6.93)	(21.03)	(20.78)
Attributable to owners of the Company	0.34	0.52	(0.72)	(3.13)	(9.52)	(9.41)
Attributable to non-controlling interests	0.42	0.62	(0.86)	(3.80)	(11.51)	(11.37)
<b>12 Paid-up equity share capital(Rs10 Per Share)</b>	401.00	401.00	401.00	401.00	401.00	401.00
<b>13 Reserve excluding Revaluation Reserve as per balance sheet of previous acctt. year</b>	0.00	0.00	0.00	0.00	0.00	(79.83)
<b>14 1. Earnings Per Share</b>						
a: Basic earnings per share in Rs	0.02	0.03	(0.04)	(0.17)	(0.52)	(0.52)
b: Diluted earnings per share in Rs.	0.02	0.03	(0.04)	(0.17)	(0.52)	(0.52)

For & On Behalf of :  
OSWAL YARNS LTD.

*Bharati*  
Whole Time Director  
Bharati Oswal  
DIN : 00469332



27/01/2025

CIN: L17111PB1982PLC005006

**OSWAL YARNS LIMITED**

LINK ROAD, INDUSTRIAL AREA-A,  
LUDHIANA-141003 PB IN

Phones: 2220177, 2224256

Fax: 0161-2228755

Email id: [oylyarns@rediffmail.com](mailto:oylyarns@rediffmail.com)

---

- A. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.-

**Not Applicable**

- B. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES

**Not Applicable, No Default**

- C. FORMAT OR DISCLOSURE OF RELATED PARTY TRANSACTIONS (APPLICABLE ONLY FOR HALFYEARLY FILINGS I.E., 2ND AND 4TH QUARTER)

**Not Applicable**

- D. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (STANDALONE AND CONSOLIDATED SEPARATELY) (APPLICABLE ONLY FOR ANNUAL FILING I.E., 4TH QUARTER)

**Not Applicable**