



OSWAL OVERSEAS LIMITED

(Sugar Division)

Village Aurangabad, Teh. Nawabganj, P.O.-Grem, Distt. Bareilly (U.P.) 243407

Phone : 05825-226551 (M) 09997300551-552, Fax : 05825-226753

CIN-L74899DL1984PLC018268

To,
The Manager,
Listing Department
BSE Limited
Floor 25, PJ Towers,
Dalal Street Fort
Mumbai – 400001

Date: 10.10.2025

Sub: Standalone Unaudited Financial Results, Limited Review Report for the Quarter and Six Months Ended September 30, 2025

Dear Sir/ Madam,

This is to inform you that, Board of Directors of the company at its meeting held today i.e. 10.10.2025, have approved the Standalone Unaudited Financial Results for the quarter and six months ended on September 30, 2025.

Pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 we enclose herewith the following:

1. Standalone Unaudited Financial Results for quarter and six months ended September 30, 2025,
2. Segment wise results for quarter and six months ended September 30, 2025
3. Statement of Assets and Liabilities for six months ended September 30, 2025
4. Cash Flow Statements for six months ended September 30, 2025
5. Limited Review Report on the Standalone Financial Results for quarter and six months ended September 30, 2025.

Meeting commences at 01:00 P.M. and concluded at 02:20 P.M.

Thanking you,
Yours' Faithfully
For Oswal Overseas Limited

Lalit Kumar
Company Secretary & Compliance Officer
Place: New Delhi



Regd. Office : 98-A, 2nd Floor, Namberdar Estate, Taimoor Nagar, New Delhi-110065

Phone : 011-41064256, 26332465 Fax : 011-26322664

E-mail : info@oswaloverseasltd.com

OSWAL OVERSEAS LIMITED

CIN: L74899DL1984PLC018268

Reg. Office - 98A, Second Floor, Namberdar Estate, Taimoor Nagar, New Delhi 110065

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Part 1-Statement of Standalone Unaudited Financial Results for the Quarter end six months ended Sep. 30, 2025						(Rs. in Lakhs)	
Sr. No.	Particulars	3 Months ended 30.09.2025	Preceding 3 months ended 30.06.2025	Corresponding 3 months ended 30.09.2024	Six Months ended 30.09.2025	Year ended 31.03.2025	Six Months ended 30.09.2024
(Refer Notes Below)		Unaudited	Unaudited	Unaudited	Unaudited	Audited	Unaudited
	Income from Operations						
1.	Revenue from Operations	0.00	61.45	267.28	61.45	6762.63	2468.82
2.	Other Income	31.05	5.39	7.83	36.44	46.68	17.09
3.	Total Revenue	31.05	66.84	275.11	97.89	6809.31	2485.91
4.	Expenses						
a)	Cost of Materials Consumed	0.93	0.64	0.69	1.57	4142.09	3.81
b)	Changes in Inventories of Finished Goods, W.I.P. and Stock in Trade	5.35	72.58	275.62	77.94	2456.92	2422.54
c)	Employee Benefit Expenses	75.93	87.65	141.11	163.58	579.57	242.53
d)	Depreciation and amortization expenses	91.13	90.63	91.34	181.76	362.81	181.85
e)	Finance Costs	30.02	31.74	35.26	61.77	137.13	69.26
f)	Other Expenditure	27.01	24.61	65.35	51.62	369.99	132.34
	Total Expenses	230.38	307.86	609.36	538.24	8048.51	3052.33
5.	Profit before exceptional items and tax (3-4)	(199.33)	(241.02)	(334.25)	(440.35)	(1,239.20)	(566.42)
6.	Exceptional Items/Extraordinary Items (Net - Gain/ (Loss))	0.00					
7.	Profit before tax (5-6)	(199.33)	(241.02)	(334.25)	(440.35)	(1,239.20)	(566.42)
8.	Tax Expense						
	- Current Tax (Net of MAT Credit Entitlement)	-	-	-	-	-	-
	- Tax related to earlier period	-	-	-	-	-	-
	- Deferred Tax Asset/ (Liability)	(0.82)	(0.12)	-	(0.94)	(0.77)	-
9.	Profit after tax (7-8)	(198.51)	(240.90)	(334.25)	(439.41)	(1,238.43)	(566.42)
10.	Other Comprehensive Income						
a)	Items that will not be reclassified to Profit & Loss	3.17	0.45	(0.18)	3.62	2.96	(0.36)
b)	Income tax relating to items that will not be reclassified to Profit & Loss	(0.82)	(0.12)	-	(0.94)	(0.77)	-
c)	Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
d)	Income tax relating to items that will be reclassified to Profit & Loss	-	-	-	-	-	-
	Total Other Comprehensive Income (a+b+c+d)	2.35	0.33	(0.18)	2.68	2.19	(0.36)
11.	Total Comprehensive Income (9+10)	(196.16)	(240.57)	(334.44)	(436.73)	(1,236.24)	(566.78)
12.	Paid Up Equity Share Capital (FV of Rs. 5/- Each)	646.11	646.11	646.11	646.11	646.11	646.11
	No. of shares in lakhs	129.22	129.22	129.22	129.22	129.22	129.22
13.	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)						
a)	Basic	(1.52)	(1.86)	(2.59)	(3.38)	(9.57)	(4.39)
b)	Diluted	(1.52)	(1.86)	(2.59)	(3.38)	(9.57)	(4.39)

Date: 10.10.2025

Place: New Delhi

For and on behalf of the Board of Oswal Overseas Limited

New Delhi *Paramjeet Singh*
Paramjeet Singh
Managing Director

Paramjeet Singh
Managing Director

OSWAL OVERSEAS LIMITED
CIN: L74899DL1984PLC018268

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CASH FLOW STATEMENT FOR THE YEAR ENDED SEPTEMBER 30, 2025

Rs. In Lakhs

Particulars		September 30, 2025	March 31, 2025
A	Cash flow from Operating activities		
1	Profit before Tax	(440.35)	(1,239.20)
2	Adjustments to reconcile Profit before Tax to Net cash flows:		
	Depreciation and amortisation Expense	181.76	362.81
	Interest Income	(9.00)	(31.81)
	(Profit)/ Loss on sale of assets		
	Asset Written Off		
	Finance Costs	61.77	137.13
	Liabilities/ Provisions Written back	3.62	2.96
	Income Tax Demand	-	-
3	Operating Profit before working capital adjustments (1+2)	238.15	471.09
		(202.20)	(768.11)
4	Working capital adjustments:		
	Trade and other receivables and prepayments	(15.62)	66.91
	(Increase)/Decrease in Inventories	85.09	2,489.76
	Increase/(Decrease) Trade and other payables and Provisions	(69.70)	(1,455.15)
5	Cash generated from Operations (3+4)	(0.23)	1,101.51
6	Taxes (Paid) /Refund	(202.43)	333.40
7	Net cash flows from Operating activities (5-6)	(202.43)	333.40
B	Cash Flow from Investing Activities:		
	Purchase of Property, Plant and Equipment (PPE)		(2.50)
	Purchase of Investment Property	-	-
	Sale of Property, Plant and Equipment (PPE)	-	-
	Interest Income	9.00	31.81
	Net cash used in investing activities:	9.00	29.32
C	Cash flow from financing activities:		
	Increase/(Decrease) in Repayments of Term Loans	(74.33)	(435.71)
	Increase/(Decrease) in CC Limit	28.63	125.68
	Increase/(Decrease) in Interest accrued and due on TL	-	5.40
	Increase/(Decrease) in Unsecured Loans	190.50	62.68
	Finance Costs	(61.77)	(137.13)
	Net cash used in Financing Activities:	83.04	(379.09)
D	Net change in cash and cash equivalents (A+B+C)	(110.39)	(16.38)
E - 1	Cash and cash equivalents at the beginning of the year	271.14	287.51
E-2	Cash and cash equivalents at year end	160.74	271.14

For and on Behalf of Board of Directors of Oswal Overseas Limited



Paramjeet Singh

Paramjeet Singh
Managing Director

Date: 10.10.2025
Place: New Delhi

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STATEMENT OF ASSETS AND LIABILITIES AS AT SEPTEMBER 30 2025

Rs. In Lakh

Particulars		As at September 30, 2025	As at March 31, 2025
A	ASSETS		
1	Non-current assets		
	(a) Property, Plant and Equipment	7788.12	7969.88
	(b) Capital work in progress	64.08	64.08
	(c) Investment Property	62.86	62.86
	(d) Financial assets	25.34	25.34
	(e) Other non current assets	0.23	4.91
	Total-Non-current assets	7940.63	8127.07
2	Current assets		
	(a) Inventories	633.23	718.32
	(b) Financial assets		
	(i) Trade receivables	14.34	24.69
	(ii) Cash and cash equipments	5.97	34.61
	(iii) Bank Balance other than (d) above	135.82	217.57
	(iv) Loans	0.00	0.00
	(v) Others	0.00	0.00
	(c) Other Current Assets	267.14	236.49
	(d) Prepayments	0.00	0.00
	Total-current assets	1056.50	1231.68
	TOTAL - ASSETS	8997.12	9358.75
B	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity Share Capital	646.11	646.11
	(b) Other Equity	1019.79	1019.79
	(c) Reserve & Surplus	(3736.30)	(3299.57)
	(d) Other Reserves	1590.11	1590.11
	Total-Equity	-480.29	-43.56
2	LIABILITIES		
	Non-current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	2034.54	1918.38
	(b) Provisions	30.07	30.07
	(c) Deferred tax liabilities	0.00	0.00
	(d) Other non current liabilities	81.23	89.91
	Sub-total-Non-Current liabilities	2145.85	2038.36
3	Current liabilities		
	(a) Financial liabilities		
	(i) Borrowings	496.55	467.92
	(ii) Trade payables		
	- Total outstanding dues of creditors other than micro and small enterprises	6264.67	6373.27
	- Total outstanding dues of micro and small enterprises	0.00	6.77
	(iii) Other financial liabilities	203.26	203.26
	(b) Provisions	6.92	9.56
	(c) Other current liabilities	360.16	303.16
	Total-Current liabilities	7331.57	7363.95
	Total Liabilities	9477.41	9402.31
	TOTAL - EQUITY AND LIABILITIES	8997.12	9358.75

For and on behalf of Board of Oswal Overseas Limited


Paramjeet Singh
Managing Director

Date: 10.10.2025
Place: New Delhi

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Segment wise Reporting for the quarter and six months ended September 30, 2025						(Rs. In lakhs)
S. No.	Particulars	3 months ended 30.09.2025	3 months ended 30.06.2025	3 months ended 30.09.2024	Year ended 30.09.2025	Year ended 30.09.2024
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Segment Revenue					
	a. Sugar Division	0.00	61.45	267.28	61.45	2468.82
	b. Power Division	5.35	10.26	3.99	15.61	8.78
	Total	5.35	71.71	271.27	77.06	2477.60
	Less - Inter segment revenue	5.35	10.26	3.99	15.61	8.78
	Revenue from Operations	0.00	61.45	267.28	61.45	2468.82
2	Segment Results (Profit/ (Loss) before tax, finance costs and un-allocable items from each segment)					
	a. Sugar Division	(147.51)	(172.87)	-237.85	(320.38)	(375.64)
	b. Power Division	(28.19)	-20.09	-8.26	(48.29)	(16.01)
	Total Profit before Tax	(175.70)	(192.97)	(246.11)	(368.67)	(391.66)
	Less - i. Finance cost	30.02	31.74	35.26	61.77	69.26
	ii. Other Unallocable Expenditure net off Unallocable Income	(6.39)	16.31	52.89	9.92	105.50
	Profit Before Tax	(199.33)	(241.02)	(334.25)	(440.35)	(566.41)
3	Segment Assets					
	a. Sugar Division	7189.21	7345.00	7648.84	7189.21	7648.84
	b. Power Division	1442.42	1470.61	1478.58	1442.42	1478.58
	Total Segment Assets	8631.63	8815.61	9127.42	8631.63	9127.42
	Un-allocable Assets	1595.00	1595.00	1595.00	1595.00	1595.00
	Net Segment Assets	10226.63	10410.61	10722.42	10226.63	10722.42
4	Segment Liabilities					
	a. Sugar Division	12182.14	12322.46	11858.65	12182.14	11858.65
	b. Power Division	-	-	-	-	-
	Total Segment Liabilities	12182.14	12322.46	11858.65	12182.14	11858.65
	Un-allocable Liabilities	1780.79	1628.28588	1492.88588	1780.79	1492.89
	Net Segment Liabilities	13962.93	13950.75	13351.54	13962.93	13351.54

For and on behalf of the Board of Oswal Overseas Limited



Paramjeet Singh

Paramjeet Singh
Managing Director

Date: 10.10.2025
Place: New Delhi

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Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Friday, October 10, 2025.
2. Sugar Industry is a seasonal industry where crushing normally takes place during the period between November and April, while sales are distributed throughout the year. The performance of the company varies from quarter to quarter.
3. The company has prepared these standalone financial results in accordance with recognition and measurement principles of the Companies (Indian Accounting Standards) Rules, 2015 prescribed under Section 133 of the Companies Act, 2013.
4. Figures of the previous periods have been regrouped/reclassified/ restated wherever necessary.
5. The Government of India has implemented Goods and Services Tax (GST) from July, 2017 subsuming excise duty, service tax and various other indirect taxes. As per Ind AS, the revenue for the quarter and year ended is reported net of GST.
6. The Statutory Auditors of Oswal Overseas Limited ('the Company') have carried out limited review of the above results pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended and have issued an unmodified review opinion.
7. The above results of the Company are available on the Company's website www.oswaloverseasltd.com and also on www.bseindia.com.

For and on behalf of the Board of Directors of Oswal Overseas Limited



**Paramjeet Singh
Managing Director**

Place: New Delhi

Date: 10.10.2025



UDIN: 25542901BMNXOV9024

Limited Review Report on Quarterly Unaudited Financial Results of Oswal Overseas Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Oswal Overseas Limited

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Oswal Overseas Limited ('the Company') for the quarter ended 30 September 2025 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). This Statement is the responsibility of the Company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these unaudited financial results based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *'Review of Interim Financial Information Performed by the Independent Auditor of the Entity'*, specified under Section 143 (10) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations including the manner in which it is to be disclosed, or that it contains any material misstatement.

For DSRV AND COMPANY LLP
CHARTERED ACCOUNTANTS

Mohit Kumar
Digitally signed
by Mohit Kumar
Date:
2025.10.10
13:17:29 +05'30'

CA. MOHIT KUMAR
(Partner)
Membership No: 542901
FRN: 006993N

Place: Panchkula
Date: 10-10-2025