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: 14.02.2026

Sub: Standalone Unaudited Financial Results, Limited Review Report for the Quarter and Nine Months Ended December 31, 2025

Dear Sir/ Madam,

This is to inform you that, Board of Directors of the company at its meeting held today i.e. 14.02.2026, have approved the Standalone Unaudited Financial Results for the quarter and nine months ended on December 31, 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 nine months ended December 31, 2025
2. Segment wise results for quarter and nine months ended December 31, 2025
3. Limited Review Report on the Standalone Financial Results for quarter and nine months ended December 31, 2025.

Meeting commences at 01:00 P.M. and concluded at 02:10 P.M.

Thanking you,
Yours' Faithfully
For Oswal Overseas Limited

Lalit Kumar
Digitally signed by Lalit Kumar
Date: 2026.02.14 14:25:42 +05'30'

OSWAL OVERSEAS LIMITED New Delhi

Lalit Kumar
Company Secretary & Compliance Officer
Place: New Delhi

OSWAL OVERSEAS LIMITED

CIN: L74899DL1984PLC018268
Reg. Office - 98A, Second Floor, Namberdar Estate, Taimoor Nagar, New Delhi 110065
www.oswaloverseasltd.com, E-mail - cs@oswaloverseasltd.com, Phone No. 011-41064256, Fax No. - 011-26322664

Part 1-Statement of Standalone Audited Financial Results for the Quarter and nine months ended December 31, 2025 (Rs. in Lakhs)

Sr. No.		Particulars	Quarter ended on 31.12.2025	Quarter ended on 30.09.2025	Quarter ended on 31.12.2024	Nine Month Ended on 31.12.2025	Nine Month Ended on 31.12.2024
		(Refer Notes Below)	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
		Income from Operations					
1.		Revenue from Operations	118.44	0.00	1423.15	179.89	3891.98
2.		Other Income	9.07	31.05	-2.46	45.51	14.63
3.		**Total Revenue**	**127.51**	**31.05**	**1420.69**	**225.40**	**3906.61**
4.		**Expenses**					
	a)	Cost of Materials Consumed	0.19	0.93	2807.12	1.76	2810.93
	b)	Changes in Inventories of Finished Goods, W.I.P. and Stock in Trade	128.80	5.35	-1320.20	206.73	1102.34
	d)	Employee Benefit Expenses	56.72	75.93	151.63	220.30	394.16
	e)	Depreciation and amortization expenses	91.09	91.13	91.57	272.85	273.42
	f)	Finance Costs	28.65	30.02	21.60	90.41	90.86
	g)	Other Expenditure	13.94	27.01	131.67	65.56	264.01
		Total Expenses	**319.38**	**230.38**	**1883.39**	**857.62**	**4935.72**
5.		**Profit before exceptional items and tax (3-4)**	**-191.87**	**-199.33**	**-462.70**	**-632.22**	**-1029.11**
6.		Exceptional Items/Extraordinary Items (Net - Gain/ (Loss))	0.00	0.00	0.00	0.00	0.00
7.		**Profit before tax (5-6)**	**-191.87**	**-199.33**	**-462.70**	**-632.22**	**-1029.11**
8.		**Tax Expense**					
		- Current Tax (Net of MAT Credit Entitlement)	0.00	0.00	0.00	0.00	0.00
		- Tax related to earlier period	0.00	0.00	0.00	0.00	0.00
		- Deferred Tax Asset/ (Liability)	0.00	-0.82	-0.60	-0.94	-0.60
9.		**Profit after tax (7-8)**	**-191.88**	**-198.51**	**-462.10**	**-631.29**	**-1028.51**
10.		**Other Comprehensive Income**					
	a)	Items that will not be reclassified to Profit & Loss	-0.01	3.17	2.65	3.61	2.29
	b)	Income tax relating to items that will not be reclassified to Profit & Loss	0.00	-0.82	-0.60	-0.94	-0.60
	c)	Items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
	d)	Income tax relating to items that will be reclassified to Profit & Loss	0.00	0.00	0.00	0.00	0.00
		Total Other Comprehensive Income (a+b+c+d)	**-0.01**	**2.35**	**2.05**	**2.67**	**1.69**
11.		**Total Comprehensive Income (9+10)**	**-191.88**	**-196.16**	**-460.05**	**-628.61**	**-1026.82**
12.		Paid Up Equity Share Capital (FV of Rs. 5/- Each)	646.61	646.61	646.11	646.61	646.11
		No. of shares in lakhs	129.22	129.22	129.22	129.22	129.22
13.		**Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)**					
	a)	Basic	-1.48	-1.52	-3.56	-4.86	-7.95
	b)	Diluted	-1.48	-1.52	-3.56	-4.86	-7.95

For and on behalf of the Board of Oswal Overseas Limited

OSWAL OVERSEAS LIMITED New Delhi

Paramjeet Singh
Managing Director

Place: New Delhi
Date: 14.02.2026

Oswal Overseas Limited

CIN: L74899DL1984PLC018268
Regd. Office: 98A, Second Floor, Namberdar Estate, Taimoor Nagar, New Delhi - 110065
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Segment wise Reporting for the quarter and nine months ended on December 31, 2025 (Rs. In lakhs)

S. No.	Particulars	Quarter ended 31.12.2025	Quarter ended 30.09.2025	Quarter ended 31.12.2024	Nine Month ended 31.12.2025	Nine Month ended 31.12.2024
		Unaudited	Unaudited	Unaudited	Anaudited	Anaudited
1	**Segment Revenue**					
	a. Sugar Division	118.437	0.000	1423.154	179.887	3891.976
	b. Power Division	4.148	5.352	2.645	19.758	11.425
	Total	**122.585**	**5.352**	**1425.799**	**199.645**	**3903.401**
	Less - Inter segment revenue	4.148	5.352	2.645	19.758	11.425
	Revenue from Operations	**118.437**	**0.000**	**1423.154**	**179.887**	**3891.976**
2	**Segment Results (Profit/ (Loss) before tax, finance costs and un-allocable items from each segment)**					
	a. Sugar Division	-162.834	-147.510	-314.885	-483.216	-690.530
	b. Power Division	3.760	-28.194	-7.911	-44.528	-23.922
	Total Profit before Tax	**-159.075**	**-175.704**	**-322.796**	**-527.745**	**-714.452**
	Less - i. Finance cost	28.648	30.023	21.600	90.414	90.858
	ii. Other Unallocable Expenditure net off Unallocable Income	4.151	-6.395	118.298	14.066	223.798
	Profit Before Tax	**-191.873**	**-199.332**	**-462.694**	**-632.224**	**-1029.108**
3	**Segment Assets**					
	a. Sugar Division	7211.022	7189.214	8915.685	7211.022	8915.685
	b. Power Division	1446.175	1442.416	1470.668	1446.175	1470.668
	Toal Segment Assets	**8657.197**	**8631.630**	**10386.353**	**8657.197**	**10386.353**
	Un-allocable Assets	1595.000	1595.000	1595.000	1595.000	1595.000
	Net Segment Assets	**10252.197**	**10226.630**	**11981.353**	**10252.197**	**11981.353**
4	**Segment Liabilities**					
	a. Sugar Division	12304.591	12182.139	13461.185	12304.591	13461.185
	b. Power Division	0.000	0.000	0.000	0.000	0.000
		12304.591	**12182.139**	**13461.185**	**12304.591**	**13461.185**
	Un-allocable Liabilities	1875.786	1780.786	1609.886	1875.786	1609.886
	Net Segment Liabilities	**14180.377**	**13962.925**	**15071.071**	**14180.377**	**15071.071**

For and on behalf of Board of Oswal Overseas Limited

OSWAL OVERSEAS LIMITED New Delhi

Paramjeet Singh
Managing Director

Date: 14.02.2026
Place: New Delhi

OSWAL OVERSEAS LIMITED

CIN: L74899DL1984PLC018268

Regd. Office: 98A, Second Floor, Namberdar Estate, Taimoor Nagar, New Delhi - 110 065

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Phone No. 011-41064256

Notes:

1. The above results have been reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on Saturday, February 14, 2026.
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

OSWAL OVERSEAS LIMITED New Delhi

Paramjeet Singh
Managing Director

Place: New Delhi
Date: 14.02.2026

DSRV AND CO LLP
(Formerly Known as Dinesh Mohan & Co.)

OFFICE : # 104, Sector 4,
Panchkula (Hry.)
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Website: www.charteredaccountantindia.in

UDIN: 26542901XUKNEN9105

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 31st December 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



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

Place: Panchkula
Date: 14-02-2026