



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: 25.02.2025

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

Dear Sir / Madam,

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 both dated January 2, 2025, please find enclosed herewith the Integrated Filing (Financial) for the quarter and nine months ended on December 31, 2024.

The said Unaudited Financial Results prepared in terms of Regulation 33 of the SEBI Listing Regulations together with the Limited Review Report issued by the Statutory Auditors of the Company are enclosed herewith. These results are also uploaded on the Company's website at www.oswaloverseasltd.com

You are requested to take the aforesaid information on your record and acknowledge the same.

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



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CIN-L74899DL1984PLC018268

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

Date: 12.02.2025

Sub: Standalone Unaudited Financial Results, Limited Review Report for the Quarter and Nine Months Ended December 31, 2024

Dear Sir/ Madam,

This is to inform you that, Board of Directors of the company at its meeting held today i.e. 12.02.2025, have approved the Standalone Unaudited Financial Results for the quarter and nine months ended on December 31, 2024.

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, 2024
2. Segment wise results for quarter and nine months ended December 31, 2024
3. Limited Review Report on the Standalone Financial Results for quarter and nine months ended December 31, 2024.

Meeting commences at 02:00 P.M. and concluded at 03:05 P.M.

Thanking you,
Yours' Faithfully

For Oswal Overseas Limited

LALIT
KUMAR

Digitally signed
by LALIT KUMAR
Date: 2025.02.12
15:14:42 +05'30'



Lalit Kumar

Company Secretary & Compliance Officer

Place: New Delhi

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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 and nine months ended December 31, 2024

(Rs. in Lakhs)

Sr. No.	Particulars	3 Months ended 31.12.2024	3 Months ended 30.09.2024	3 Months ended 31.12.2023	Nine Months ended 31.12.2024	Nine months ended 31.12.2023
(Refer Notes Below)		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
Income from Operations						
1.	Revenue from Operations	1423.15	267.28	6215.81	3891.98	11429.34
2.	Other Income	-2.46	7.83	33.10	14.63	80.32
3.	Total Revenue	1420.69	275.11	6248.91	3906.61	11509.66
4.	Expenses					
a)	Cost of Materials Consumed	2807.12	0.69	6610.52	2810.93	6843.76
b)	Changes in Inventories of Finished Goods, W.I.P. and Stock in Trade	-1320.20	275.62	-1141.10	1102.34	4227.81
d)	Employee Benefit Expenses	151.63	141.11	171.49	394.16	398.92
e)	Depreciation and amortization expenses	91.57	91.34	90.81	273.42	270.37
f)	Finance Costs	21.60	35.26	65.90	90.86	191.01
g)	Other Expenditure	131.67	65.35	157.23	264.01	430.82
	Total Expenses	1883.39	609.36	5954.85	4935.72	12362.70
5.	Profit before exceptional items and tax (3-4)	-462.69	-334.25	294.06	-1029.11	-853.04
6.	Exceptional Items/Extraordinary Items (Net - Gain/ (Loss))	0.00	0.00	-34.25	0.00	-34.25
7.	Profit before tax (5-6)	-462.69	-334.25	259.81	-1029.11	-887.29
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)	-0.60	0.00	0.00	-0.60	0.00
9.	Profit after tax (7-8)	-462.10	-334.25	259.81	-1028.51	-887.29
10.	Other Comprehensive Income					
a)	Items that will not be reclassified to Profit & Loss	2.65	-0.17	1.05	2.29	3.72
b)	Income tax relating to items that will not be reclassified to Profit & Loss	-0.60	0.00	-0.27	-0.60	-0.97
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)	2.05	-0.17	0.78	1.70	2.76
11.	Total Comprehensive Income (9+10)	-460.04	-334.43	260.59	-1026.81	-884.53
12.	Paid Up Equity Share Capital (FV of Rs. 5/- Each)					
	No. of shares in lakhs	646.11	646.11	646.11	646.11	646.11
		129.22	129.22	129.22	129.22	129.22
13.	Earnings per Equity Share (EPS) of Rs. 10/- each (not annualized)					
a)	Basic	-3.56	-2.59	2.02	-7.95	-6.85
b)	Diluted	-3.56	-2.59	2.02	-7.95	-6.85

For and on behalf of the Board of Oswal Overseas Limited



Paramjeet Singh
Paramjeet Singh
Managing Director

Place: New Delhi

Date: 12.02.2025

Oswal Overseas Limited

CIN: L74899DL1984PLC018268

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

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Segment wise Reporting						(Rs. In lakhs)
S. No.	Particulars	Quarter ended	Quarter ended	Quarter ended	Nine months ended	Nine months ended
		31.12.2024	30.09.2024	30.12.2023	31.12.2024	31.12.2023
		Audited	Unaudited	Audited	Unaudited	Audited
	Segment Revenue					
1	a. Sugar Division	1423.154	267.280	6091.500	3891.976	11299.441
	b. Power Division	2.645	3.990	181.040	11.425	204.135
	Total	1425.799	271.270	6272.540	3903.400	11503.576
	Less - Inter segment revenue	2.645	3.990	56.728	11.425	74.239
	Revenue from Operations	1423.154	267.280	6215.812	3891.976	11429.337
	Segment Results (Profit/ (Loss) before tax, finance costs and un-allocable items from each segment)					
2	a. Sugar Division	-314.885	-237.849	383.614	-690.530	-426.975
	b. Power Division	-7.911	-8.256	120.561	-23.922	117.177
	Total Profit before Tax	-322.797	-246.106	504.174	-714.452	-309.798
	Less - i. Finance cost	21.600	35.262	65.904	90.858	191.015
	ii. Other Unallocable Expenditure net off Unallocable Income	118.298	52.887	144.208	223.798	352.224
	Profit Before Tax	-462.695	-334.254	294.062	-1029.107	-853.037
	Segment Assets					
3	a. Sugar Division	8915.685	7648.839	9670.774	8915.685	9670.774
	b. Power Division	1470.668	1478.579	1423.071	1470.668	1423.071
	Toal Segment Assets	10386.353	9127.419	11093.845	10386.353	11093.845
	Un-allocable Assets	1595.000	1595.000	1532.137	1595.000	1532.137
	Net Segment Assets	11981.353	10722.419	12625.982	11981.353	12625.982
	Segment Liabilities					
4	a. Sugar Division	13461.185	11874.324	13458.645	13461.185	13458.645
	b. Power Division	0.000	0.000	0.000	0.000	0.000
	Total Segment Liabilities	13461.185	11874.324	13458.645	13461.185	13458.645
	Un-allocable Liabilities	1609.886	1497.810	1580.610	1609.886	1580.610
	Net Segment Liabilities	15071.071	13372.134	15039.255	15071.071	15039.255

For and on behalf of the Board of Oswal Overseas Limited

Date: 12.02.2025
Place: New Delhi



Paramjeet Singh
Paramjeet Singh
Managing Director

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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 Wednesday, February 12, 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

Place: New Delhi

Date: 12.02.2025



Paramjeet Singh
Paramjeet Singh
Managing Director



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

OFFICE # 104, Sector 4,
Panchkula (Haryana)
Mobile 9988270891
E-mail mohit@darvindia.com
Website www.charteredaccountantindia.in

UDIN: 25542901BMNXN25691

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 31 December 2024 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



Place: Panchkula
Date: 12-02-2025

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



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(Sugar Division)

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B. STATEMENT OF DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC.: Not Applicable.

C. OUTSTANDING DEFAULT ON LOANS AND SECURITIES: Not Applicable

D. DISCLOSURE OF RELATED PARTY: Not Applicable for quarter ended December 31, 2024.

E. STATEMENT OF IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG-WITH ANNUAL AUDITED FINANCIAL RESULTS: Not Applicable for quarter ended December 31, 2024.

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