

# SHREEOSWAL SEEDS AND CHEMICALS LIMITED

CIN: L01111MP2017PLC044596

Registered Office: "Oswal House", Opposite Balkavi bairagi College, Nasirabad Highway,  
Village Kanwati, Neemuch MP 458441

Tel. +91-7423-297511, Email id- oswalgroups2002@gmail.com,

Website:- [www.oswalseeds.com](http://www.oswalseeds.com)

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**Date: 14<sup>th</sup> November, 2025**

**To,**  
**The Secretary,**  
**Corporate Compliance Department**  
**The National Stock Exchange of India Limited**  
Exchange Plaza, C-1, Block G,  
Bandra Kurla Complex, Bandra (E)  
Mumbai – 400051

**SUBJECT: Outcome of Board Meeting held on Friday, 14<sup>th</sup> November, 2025 pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

**REFERENCE: SHREEOSWAL SEEDS AND CHEMICALS LIMITED (NSE SYMBOL: OSWALSEEDS, ISIN: INE00IK01029)**

Dear Sir/Madam,

With reference to the above-mentioned subject and pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform that the Board of Directors of the Company in their meeting held on today, i.e. Friday, 14<sup>th</sup> November, 2025, has inter alia considered and approved following matters:

1. Un-audited Standalone and Consolidated Financial Results of the Company for the quarter as well as half year ended on 30<sup>th</sup> September, 2025 along with Statement of Assets and Liabilities, Cash Flow Statement and Limited Review Report thereon.
2. Other routine businesses with the permission of chair.

Further, copy of aforesaid Un-Audited Standalone and Consolidated Financial results shall also be submitted in XBRL mode in Integrated filing financials within prescribed time from the conclusion of Board Meeting.

The aforesaid Un-Audited Standalone and Consolidated Financial results shall also be uploaded on the Company's website at [www.oswalseeds.com](http://www.oswalseeds.com) and on the Website of the Stock Exchange at [www.nseindia.com](http://www.nseindia.com). Further, publication containing a Quick Response code and the details of the webpage where complete financial results of the Company are available will be published in English and Hindi Newspapers with in prescribed time limit.

The Meeting of the Board of Directors commenced at 04.30 p.m. and concluded at 05.30 p.m.

The above information will also be available on the website of the Company at [www.oswalseeds.com](http://www.oswalseeds.com)

You are requested to take on record the above said information for your reference and records.

Thanking You,

Yours faithfully,

**FOR, SHREEOSWAL SEEDS AND CHEMICALS LIMITED**

**Sanjay Kumar Begani**  
**Chairman & Managing Director**  
**DIN: 07921083**

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Encl: Copy of standalone and consolidated un-audited financial results for the quarter as well as half year ended on 30<sup>th</sup> September, 2025 along with statements of assets and liabilities & cash flow and limited review reports.



**H. Sahu & Co.**  
**Chartered Accountants**

M. 9425106735

M. 8349217609

M. 9636806003

Email: hariomsahu163@gmail.com

**Independent Auditor's Review Report on the unaudited quarterly and year-to-date Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure requirement) regulations 2015, as amended**

**Review Report To,  
The Board of Directors,  
The Shreeoswal Seeds and Chemicals Limited,**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Shreeoswal Seeds and Chemicals Limited ("the Company") for the quarter and six month ended September 30, 2025 ("the Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" prescribed under section 133 of the the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters



**Address: 01 Balaji Complex, Opp Central Bank, Kamal Chowk, Neemuch - 458441**



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that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations Disclosure Requirement) Regulations, 2015, as amended, to the extent applicable.

4. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For, H SAHU AND CO.  
(Chartered Accountants)

CA. HARIOM SAHU  
(Proprietor)

M.No.474571

F.R.N.: -036476C

UDIN:- 25474571BMJDTV3274

Neemuch

November 14, 2025



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# H. Sahu & Co.

Chartered Accountants

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**Independent Auditor's Review Report on the unaudited quarterly and year-to-date Consolidated Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure requirement) regulations 2015, as amended**

**Review Report To,  
The Board of Directors,  
The Shreeoswal Seeds and Chemicals Limited,**

1. We have reviewed the accompanying statement of Unaudited Consolidated financial results of **Shreesswal Seeds and Chemicals Limited** ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as the "GROUP"), for the quarter and six month ended September 30, 2025 ('the Statement') attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015, as amended (the "regulations").
2. This statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principle laid down in the Indian Accounting Standards 34 "Interim Financial Reporting" prescribed under section 133 of the the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 - "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", 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 statements are free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.  
We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33(8) of the SEBI (Listing Obligations



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Disclosure Requirement) Regulations, 2015, as amended, to the extent applicable.

4. The statement includes the results of the entities mentioned as under: -

S.No.	Name of Entity	Nature
1.	Shreeoswal Seeds and Chemicals Limited	Holding Company
2.	Shreeoswal Psyllium Exports India Limited	Subsidiary Company

5. Based on our review conducted as stated in Paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. The accompanying Consolidated Financial Statements include the unaudited financial statements and other information of 1 subsidiary 'Shreeoswal Psyllium Exports India Limited' which reflect total assets of Rs. **6529.93** lacs as at September 30", 2025, total revenue of Rs. **3709.59** lacs for the quarter ended September 30, 2025 and total revenue of Rs. **6545.36** lacs for year to date from April 1, 2025 to September 30, 2025 which have been reviewed by us.

For, H SAHU AND CO.  
(Chartered Accountant)



*H. Sahu*

CA. HARIOM SAHU  
(Proprietor)  
M.No.474571  
F.R.N.: -036476C  
UDIN:- 25474571BMJDTW5177  
Neemuch  
November 14, 2025

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STANDALONE AND CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER 2025

(Amount in Lacs except EPS)

		Standalone						Consolidated					
		Quarter Ended			Half Year Ended		Year Ended	Quarter Ended			Half Year Ended		Year Ended
Sr. No.	Particulars	3 Month Ended 30/09/2025	Preceeding 3 Month Ended 30/06/2025	Corresponding 3 months ended in the previous year 30/09/2024	Year to date figures for current period ended 30/09/2025	Year to date figures for the previous year ended 30/09/2024	Previous Year ended March 31 2025	3 Month Ended 30/09/2025	Preceeding 3 Month Ended 30/06/2025	Correspondin g 3 months ended in the previous year (30/09/2024)	Year to date figures for current period ended 30/09/2025	Year to date figures for the previous year ended 30/09/2024	Previous Year ended March 31 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
I	Revenue from Operation												
	(a) Net sales	234.62	6959.21	767.81	7193.84	5820.42	9721.40	3944.21	9794.98	6769.02	13739.19	14464.01	24591.28
	(b) Other operating income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Revenue from Operation												
II	Other Income	52.94	26.92	71.17	79.85	114.07	210.17	0.41	7.21	0.28	7.62	0.41	29.70
III	Total income (I+II)	287.56	6986.13	838.98	7273.69	5934.49	9931.57	3944.62	9802.19	6769.30	13746.81	14464.42	24620.98
IV	Expenses												
	a) Cost of material consumed	192.79	3959.05	838.88	4151.85	4797.62	9593.68	5129.80	6819.45	2542.29	11949.26	9054.75	18439.44
	b) Purchase of stock in trade	0.00	0.00	0.00		0.00	0.00		0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	375.24	1666.47	-231.48	2041.71	456.41	-618.73	-1014.19	1513.24	3961.9	499.05	5228.35	4681.55
	d) Employee benefits expense	83.56	78.86	56.81	162.43	113.29	257.36	97.08	92.49	71.91	189.56	144.77	321.58
	e) Finance costs	39.18	35.45	25.61	74.63	53.68	106.15	93.50	104.62	94.65	198.13	239.75	427.22
	f) Depreciation and amortisation expense	15.51	12.62	9.74	28.12	19.03	37.30	18.80	15.34	12.90	34.15	25.46	49.72
	i) Other expenses	48.60	235.05	35.24	283.64	72.29	157.18	82.42	247.04	40.15	329.44	85.17	191.04
	Total Expenses (IV)	754.88	5987.50	734.80	6742.38	5512.32	9532.94	4407.41	8792.18	6723.80	13199.59	14778.25	24110.55
V	Profit / (Loss) before exceptional item & tax (III-IV)	-467.32	998.63	104.18	531.31	422.17	398.63	-462.79	1010.01	45.50	547.22	-313.83	510.43
VI	Exceptional items		0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
VII	Profit/ (Loss) before tax (V-VI)	-467.32	998.63	104.18	531.31	422.17	398.63	-462.79	1010.01	45.50	547.22	-313.83	510.43
VIII	Tax expense												
	1) Current Tax	-130.41	276.60	29.53	146.19	117.96	117.48	-130.41	276.60	29.53	146.19	117.96	131.40
	2) Deferred Tax	0.40	1.22	(0.23)	1.63	(0.34)	(3.71)	1.54	5.38	(16.15)	6.93	(192.36)	26.14
	3)Prior Period Items	0.11	0.00	0.00	0.11	0.00	0.00	-13.81	0.00	0.00	-13.81	0.00	0.00
	Total Tax Expenses	-129.90	277.82	29.30	147.93	117.62	113.77	(142.68)	281.98	13.38	139.31	-74.40	157.54
IX	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
X	Profit (Loss) for the period from continuing operations (VII-VIII)	-337.42	720.81	74.88	383.38	304.55	284.86	-320.11	728.03	32.12	407.91	-239.43	352.89
XI	Profit/(loss) from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XII	Tax expense of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIII	Profit/(loss) from Discontinued operations (after tax) (XI-XII)	0.00	0.00	0.00	0.00	0.00	0.00	0	0	0	0	0	0
	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
XIV	Profit/(loss) for the period (X+XIII)	(337.42)	720.81	74.88	383.38	304.55	284.86	-320.11	728.03	32.12	407.91	-239.43	352.89
XV	Other comprehensive income												
	(a) (i) items that will not be reclassified to statement of profit & loss	0.00	0.00	0.00	0.00	0.00	-0.59	0.00	0.00	0.00	0.00	0.00	-0.67
	(ii) Income tax on items that will not to be reclassified to statement of P& L	0.00	0.00	0.00	0.00	0.00	0.16	0.00	0.00	0.00	0.00	0.00	0.19
	(b) (i) items that will be reclassified to statement of profit & loss	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	(ii) Income tax on items that will be												

	reclassified to statement of P& L	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Other comprehensive income :</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>XVII</b>	Total Comprehensive Income for the period (XV+XVI) (Comprising Profit (Loss) and Other Comprehensive Income for the period)												
		-337.42	720.81	74.88	383.38	304.55	284.43	-320.11	728.03	32.12	407.91	-239.43	352.41
<b>XVIII</b>	Profit or Loss Attributable to		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Profit or Loss Attributable to owners of Parents	0.00	0.00	0.00	0.00	0.00	0.00	-320.11	728.03	32.12	407.91	-239.43	352.89
	Profit or Loss Attributable to non-Controlling Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>XIX</b>	Total Comprehensive Income for the period Attributable to	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Comprehensive Income for the period Attributable to owners of Parents	0.00	0.00	0.00	0.00	0.00	0.00	-320.11	728.03	32.12	407.91	-239.43	352.41
	Total Comprehensive Income for the period Attributable to non-Controlling Interest		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>XX</b>	Paid-up equity share capital of the company (Face Value of INR 2/- Each)	1829.40	1829.40	1829.40	1829.40	1829.40	1829.40	1829.40	1829.40	1829.40	1829.40	1829.40	1829.40
<b>XXI</b>	Reserves (Excluding Revaluation Reserve)						2605.76						2543.44
<b>XXII</b>	Earnings per equity share (for continuing operation)												
	a) Basic (Rs.)	-0.37	0.79	0.08	0.42	0.33	0.31	-0.35	0.80	0.04	0.45	-0.26	0.39
	b) Diluted (Rs.)	-0.37	0.79	0.08	0.42	0.33	0.31	-0.35	0.80	0.04	0.45	-0.26	0.39
	Earnings per equity share (for discontinued operation)												
	a) Basic (Rs.)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	b) Diluted (Rs.)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Earnings per equity share (for discontinued and continuing operation)												
	a) Basic (Rs.)	-0.37	0.79	0.08	0.42	0.33	0.31	-0.35	0.80	0.04	0.45	-0.26	0.39
	b) Diluted (Rs.)	-0.37	0.79	0.08	0.42	0.33	0.31	-0.35	0.80	0.04	0.45	-0.26	0.39
<b>DATE: 14.11.2025</b> <b>PLACE: Neemuch</b>								<b>For and on behalf of board of directors of</b> <b>ShreeOswal Seeds And Chemicals Limited</b>     <b>Sanjay Kumar Begani</b> <b>Chairman &amp; Managing Director</b> <b>DIN: 07921083</b>					



**NOTES:**

1. The above Un-audited standalone and consolidated financial results for the quarter as well as six month ended September 30<sup>th</sup>, 2025 were reviewed and recommended by the Audit Committee and approved by the Board of Directors in its meeting held on 14<sup>th</sup> November, 2025. The above Un-audited standalone and consolidated results have been reviewed by Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, who have expressed an unmodified opinion.
2. The above statement have been prepared in accordance with the guidelines issued by the Securities and Exchange Board of India (SEBI) and the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act and other recognized accounting practices and policies to the extent applicable.
3. The above consolidated financial results include the result of Wholly Owned Subsidiary Company i.e. Shreeoswal Psyllium Exports India Limited.
4. The Company has no reportable segment on standalone basis and on consolidated basis the Company has two reportable segments which consist of Seed and Psyllium in accordance with Ind AS-108 Operating Segment.
5. Figures for the previous / year have been rearranged/regrouped, restated, reclassified and/or recasted wherever considered necessary to correspond with the figures of the Current period / Year. All figures of financials have been rounded off to nearest Lakhs Rupees.
6. The aforesaid Un-audited standalone and consolidated Financial Results will be uploaded on the Company's website <http://www.oswalseeds.com> and will also be available on the website of the NSE [www.nseindia.com](http://www.nseindia.com) for the benefit of shareholders and investors. Further, publication containing a Quick Response code and the details of the webpage where complete financial results of the Company are available, will be published in English and Hindi Newspapers with in prescribed time limit.
7. The Statement of Assets & Liabilities as at September 30, 2025 is annexed with the financial results along with the Cash Flow Statements.

FOR SHREEOSWAL SEEDS AND CHEMICALS LIMITED

Sanjay Kumar Begani  
Chairman & Managing Director  
DIN: 07921083

Date: 14<sup>th</sup> November, 2025  
Place: Neemuch

# SHREEOSWAL SEEDS AND CHEMICALS LIMITED

CIN: L01111MP2017PLC044596

Registered Office: "Oswal House", Opposite Balkavi bairagi College, Nasirabad Highway, Village Kanwati, Neemuch MP 458441

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## UNAUDITED STANDALONE AND CONSOLIDATED STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH SEPTEMBER 2025

The standalone and Consolidated Statement of Assets & Liabilities is as under:

(Amount in Lacs)

	Particulars	Standalone		Consolidated	
		As at		As at	
		30-09-25	31-03-25	30-09-25	31-03-25
		Unaudited	Audited	Unaudited	Audited
<b>I. Assets</b>					
<b>(1) Non-Current Assets</b>					
(a) Property, Plant and Equipment		569.10	390.80	826.11	645.97
(b) Capital work-in-progress		0.00	151.57	84.54	236.11
(c ) Goodwill					
(c ) Investment Property					
(d) Financial Assets					
(i) Investments		2000.89	2,000.73	0.89	0.73
(ii) Loans		1686.44	758.84	0.00	-
(iii) Other Financial Assets		55.86	55.86	113.02	113.02
(e) Other non-current assets				69.51	69.51
(f) Deferred Tax Assets		17.57	19.20	199.01	205.93
<b>Sub Total - Non-Current Assets</b>		<b>4329.86</b>	<b>3,377.00</b>	<b>1293.08</b>	<b>1,271.27</b>
<b>(2) Current assets</b>					
(a) Inventories		2625.32	2,388.99	5620.48	6,518.73
(b) Financial Assets					
(i) Investments					
(ii) Trade receivables		2247.32	361.21	4704.57	1,255.54
(iii) Cash and cash equivalents		11.75	11.13	15.49	23.96
(iv) Loan		0.00	1.29	0.00	1.29
(c) Other Financial assets		15.52	12.76	28.28	25.52
(d) Other current assets		196.98	756.35	608.35	1,396.12
(e) Current Tax assets		0.00	18.33	0.00	18.33
(f) Others		0.00	0.00	0.00	-
<b>Sub Total - Current Assets</b>		<b>5096.89</b>	<b>3,550.06</b>	<b>10977.17</b>	<b>9,239.49</b>
<b>Total Assets</b>		<b>9426.75</b>	<b>6,927.06</b>	<b>12270.25</b>	<b>10,510.76</b>
<b>II. EQUITY AND LIABILITIES</b>					
<b>EQUITY</b>					
(a) Equity Share Capital		1829.40	1,829.40	1829.40	1,829.40
(b) Other Equity		2989.14	2,605.76	2951.35	2,543.44
<b>Sub Total - Equity</b>		<b>4818.54</b>	<b>4,435.16</b>	<b>4780.75</b>	<b>4,372.84</b>
<b>LIABILITIES</b>					
<b>(1) Non-Current Liabilities</b>					
(a) Financial Liabilities					
(i) Borrowing		66.02	18.42	66.02	18.42
(i) Other Financials liabilities		60.88	60.88	121.76	121.77
(b) Provisions		47.73	47.73	64.59	64.59
(c) Deferred tax liabilities (Net)		0.00	-	0.00	-
(d) Other Non Current Liabilities		5.75	5.30	20.75	20.30
<b>Sub Total - Non-Current Liabilities</b>		<b>180.38</b>	<b>132.33</b>	<b>273.12</b>	<b>225.08</b>
<b>(2) Current Liabilities</b>					
(a) Financial Liabilities					
(i) Borrowings		2300.05	1,029.89	4593.33	4,174.09
(ii) Trade payables					
a) total outstanding dues of micro enterprises and small enterprises; and					
b) total outstanding dues of creditor other than micro enterprises and small enterprises;		261.00	36.22	743.1	417.87
(iii) Other financial liabilities (other than those specified in item (b) ),			-		
(b) Other current liabilities		1796.38	1,290.81	1808.77	1,312.50
(c) Provisions		2.65	2.65	3.43	8.38
(d) Current Tax Liabilities (Net)		67.75	-	67.75	
<b>Sub Total - Current Liabilities</b>		<b>4427.83</b>	<b>2,359.57</b>	<b>7216.38</b>	<b>5,912.84</b>
<b>Total Equity and Liabilities</b>		<b>9426.75</b>	<b>6,927.06</b>	<b>12270.25</b>	<b>10,510.76</b>

DATE 14.11.2025  
PLACE: Neemuch

For and on behalf of board of director  
ShreeOswal Seeds And Chemicals Limited

Sanjay Kumar Begani  
Chairman & Managing Director  
DIN: 07921083

**SHREEOSWAL SEEDS AND CHEMICALS LIMITED**

CIN: L01111MP2017PLC044596				
Registered Office: "Oswal House", Opposite Balkavi bairagi College, Nasirabad Highway, Village Kanwati, Neemuch MP 458441				
Tel. No. 07423-297511, Email id- oswalgroups2002@gmail.com, Website-www.oswalseeds.com				
STATEMENT OF STANDALONE AND CONSOLIDATED CASH FLOW FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2025				
Amount in Lacs				
Particulars	Standalone		Consolidated	
	30th September 2025	30th September, 2024	30th September 2025	30th September, 2024
	Unaudited	Unaudited	Unaudited	Unaudited
<b>A. Cash Flow from Operating Activities</b>				
Net Profit before Tax & Extraordinary Items	531.31	422.17	547.22	-313.83
Adjustment For:				
Depreciation	28.12	19.03	34.15	25.46
Gain on Fair Valuation	-0.16	0.00	-0.16	0.00
Loss on fair valuation	0.00	0.62	0.00	0.62
Loss on sale of Assets	4.91	0.00	7.73	0.00
Income From Insurance Claim	0.00	0.00	-6.98	0.00
Interest Received	-75.88	-110.30	0.00	0.00
Interest Paid	74.63	53.68	198.13	239.74
Operating Profit before Working Capital Change	562.93	385.20	780.09	-48.01
Ajustment for Working Capital				
(Increase)/ Decrease in Sundry Debtors	-1886.11	-79.11	-3449.02	-3154.94
(Increase)/ Decrease in Other Current Assets	559.38	-322.19	787.76	-487.13
(Increase)/Decrease in Loan Asset	-1.48	0.00	-1.48	0.00
(Increase)/ Decrease in Inventories	-236.33	422.45	898.24	5563.49
(Increase)/ Decrease in Short Term Provisions		0.00		0.00
(Increase)/ Decrease in Trade Payable	224.79	134.57	325.23	602.53
(Increase)/ Decrease in Short Term Loans & Advances		0.22		0.67
(Increase)/ Decrease in Other Current Liabilities	505.56	368.45	496.27	397.15
Increase/(Decrease) in Current Tax Assets	18.33	92.17	18.33	136.89
Increase/(Decrease) in Current Tax Liabilities	67.75		67.75	
<b>Cash Generated from Working Capital</b>	<b>-748.11</b>	<b>616.56</b>	<b>-856.92</b>	<b>3058.66</b>
Cash generated from Operation	-185.18	1001.76	-76.83	3010.65
Income Tax for the year	-146.30	-55.24	-137.32	-57.20
<b>Net cash Flow from Operating Activity</b>	<b>-331.48</b>	<b>946.52</b>	<b>-214.15</b>	<b>2953.45</b>
<b>B. Cash Flow from Investing Activities</b>				
Sale/(Purchase) of Investments	0.00	0.00	0.00	0.00
Increase/(Decrease) of Long Term Investment	0.00	0.00	0.00	0.00
Increase/(Decrease) of Long Term Loans	-927.60	-990.36	0.00	0.00
Increase/(Decrease) of Other non current Financial Assets				-0.86
Increase/(Decrease) of Other Non Current Assets	0.00	0.00		-10.00
Purachse of Plant Property Equipment	-213.24	-11.80	-223.93	-12.02
Sale of Plant Property Equipment	1.90		8.88	
Interest Income	75.88	110.30		
Increase/(Decrease) of Capital WIP	151.57	-3.14	151.57	-3.14
<b>Net Cash used in Investing Activities</b>	<b>-911.49</b>	<b>-895.00</b>	<b>-63.48</b>	<b>-26.02</b>
<b>C. Cash Flow from Financial Activities</b>				
Increase/(Decrease) in Long Term Borrowings	47.60	0.00	47.60	176.00
Increase/(Decrease) in current Borrowings	1270.17	-168.49	419.24	-3149.63
Increase/(Decrease) in Other Non Current Liabilities	0.45	-0.15	0.45	-0.15
Interest Expense	-74.63	-53.68	-198.13	-239.74
<b>Net Cash Used in Financial Activities</b>	<b>1243.59</b>	<b>-222.32</b>	<b>269.16</b>	<b>-3213.52</b>
<b>Net Increase in Cash and Cash Equivalents (A+B+C)</b>	<b>0.62</b>	<b>-170.80</b>	<b>-8.47</b>	<b>-286.09</b>
Cash & Cash Equivalents at the				
Beginning of the year/period	11.13	181.02	23.96	299.42
Closing of the year/period	11.75	10.22	15.49	13.33
<b>Increase/Decrease in Cash and Cash Equivalents</b>	<b>0.62</b>	<b>-170.80</b>	<b>-8.47</b>	<b>-286.09</b>
<b>Note: This Cash flow statement is belongs to Continue and Discontinue operation both</b>				
<div> <div>DATE 14.11.2025 PLACE: Neemuch</div> <div> For and on behalf of board of directors of ShreeOswal Seeds And Chemicals Limited </div> <div> Sanjay Kumar Begani Chairman &amp; Managing Director DIN: 07921083 </div> </div>				

# SHREEOSWAL SEEDS AND CHEMICALS LIMITED

CIN: L01111MP2017PLC044596

Registered Office: "Oswal House", Opposite Balkavi bairagi College, Nasirabad Highway, Village Kanwati, Neemuch MP 458441

Tel. No. 07423-297511, Email id- oswalgroups2002@gmail.com, Website-www.oswalseeds.com

## Consolidated Segmentwise Revenue, Results and Capital Employed for Quarter and half year ended 30th September, 2025

(Amount in Lakhs)

S.No.	Segment Revenue	Quarter Ended			Half Year Ended		Year Ended
		September 30,	June 30,	September 30,	September 30,	September 30,	March 31,
		2025	2025	2024	2025	2024	2025
		unaudited	unaudited	unaudited	unaudited	unaudited	Audited
1	<b>Segment Revenue</b>						
	Seeds Division	234.62	6,959.21	767.81	7,193.84	5,820.42	9,721.40
	Psyllium Division	3,709.59	2,835.77	6,001.21	6,545.36	8,643.59	14,869.88
	Other	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Net Sale/Income From Operations</b>	<b>3,944.21</b>	<b>9,794.98</b>	<b>6,769.02</b>	<b>13,739.20</b>	<b>14,464.01</b>	<b>24,591.28</b>
2	<b>Segment Results (Profit) (+)/ Loss (-) before tax and Interest</b>						
	Seeds Division	(482.23)	1,008.16	59.55	522.41	363.62	305.94
	Psyllium Division	102.06	106.41	80.53	203.85	(437.84)	608.65
	Other	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total</b>	<b>(380.17)</b>	<b>1,114.57</b>	<b>140.08</b>	<b>726.26</b>	<b>(74.22)</b>	<b>914.59</b>
	Interest Income	0.06	0.06	0.07	0.11	0.14	0.25
	Interest Expenses	82.68	104.62	94.65	179.15	239.75	404.41
	Other Unallocable Expenditure net off	0.00	0.00	0.00	0.00	0.00	0.00
	Unallocable Income	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Profit Before Tax</b>	<b>(462.79)</b>	<b>1,010.01</b>	<b>45.50</b>	<b>547.22</b>	<b>(313.83)</b>	<b>510.43</b>
3	<b>Capital Employed</b>						
	<b>Segment Assets (A)</b>						
	Seeds Division	5,740.31	4,826.22	3,489.15	5,740.31	3,489.15	4,168.22
	Psyllium Division	6,529.93	7,680.40	6,764.31	6,529.93	6,764.31	6,342.54
	Other	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (A)</b>	<b>12,270.24</b>	<b>12,506.62</b>	<b>10,253.46</b>	<b>12,270.24</b>	<b>10,253.46</b>	<b>10,510.76</b>
	<b>Segment Liabilities (B)</b>						
	Seeds Division	4,608.20	4,133.36	3,418.09	4,608.20	3,418.09	2,491.90
	Psyllium Division	2,881.29	3,272.39	3,054.36	2,881.29	3,054.36	3,646.02
	Other	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total (B)</b>	<b>7,489.49</b>	<b>7,405.75</b>	<b>6,472.45</b>	<b>7,489.49</b>	<b>6,472.45</b>	<b>6,137.92</b>
4	<b>Total Capital Employed (Segment Assets-Segment Liabilities)</b>						
	Seeds Division	1,132.11	692.86	71.06	1,132.11	71.06	1,676.32
	Psyllium Division	3,648.64	4,408.01	3,709.95	3,648.64	3,709.95	2,696.52
	Other	0.00	0.00	0.00	0.00	0.00	0.00
	<b>Total Capital Employed (Segment Assets-Segment Liabilities)</b>	<b>4,780.75</b>	<b>5,100.87</b>	<b>3,781.01</b>	<b>4,780.75</b>	<b>3,781.01</b>	<b>4,372.84</b>

DATE: 14/11/2025

PLACE: Neemuch

For and behalf of board of directors of  
ShreeOswal Seeds And Chemicals Limited

Sanjay Kumar Begani  
Chairman & Managing Director  
DIN: 07921083