

GUJARAT HY-SPIN LIMITED

Registered office: P.O. Box No. 22, Gundala Road,

Gondal. Dist - Rajkot -360311. Gujarat.

CIN: L17110GJ2011PLC063898

Email ID: cs@gujarathyspin.in / Website: www.gujarathyspin.in

Date: 12.11.2025

To,
Corporate Governance Department
BSE Limited (SME Platform)
P. J. Towers, Dalal Street,
Mumbai – 400001

Script Code: 540938 / Script ID: “GUJHYSPIN”

Sub: Outcome of Board Meeting – UFR H1FY26

Dear Sir,

Pursuant to Regulation 29 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, this is to inform you that the meeting of the Board of Directors of the Company was held today **Wednesday, 12th November 2025** at the Register office of the company inter-alia, approved following matters:

1. Standalone Unaudited Financial Results for the half year ended on 30th September 2025 along with cash flow statements.
2. Limited Review Report issued by M/s. RPC & Co., (FRN:127123W) Statutory Auditor of the Company.

The Board Meeting commenced at 04:30 PM and concluded at 05.30 PM

Kindly acknowledge and take same on your records. Thanking You.

FOR, GUJARAT HY-SPIN LIMITED

Mr. Maganbhai Parvadiya
Chairman & Whole-time Director
DIN: 03190749

Encls: a/a

Independent Auditor's Limited Review Report on Unaudited Financial Results of GUJARAT HY-SPIN LIMITED for the half year ended 30th September 2025, pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

To,
The Board of Directors of
GUJARAT HY-SPIN LIMITED,
GONDAL.

1. I have reviewed the accompanying statement of standalone financial results of **GUJARAT HY-SPIN LIMITED** ("the Company") for the **half year ended 30th September, 2025** ("The Statement) attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended ("Listing Regulations").
2. The Company's management is responsible for the preparation of the Statement in accordance with the recognition and measurement principles laid down in Accounting Standard for Interim Financial Reporting (AS 25 / Ind AS 34), prescribed, under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder, or by the Institute of Chartered Accountants of India, as applicable and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulation. The statement has been approved by the Company's board of directors. My responsibility is to express a conclusion on the Statement based on my review.
3. I conducted my review of the statement in accordance with the Standard on Review Engagement (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 I plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. I have not performed an audit and accordingly, I do not express an audit opinion.
4. Based on my review conducted as above, nothing has come to my attention that causes me to believe that the accompanying statement of unaudited 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.

UDIN: 25109132BMHZOS9745

For, R P C & Co

CHARTERED ACCOUNTANTS

Firm Reg. No. 1271230

Prashant J. Tilara
Partner
Mem. No. 109132

Date : November 12, 2025

Place : Raikot

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Unaudited Statement of Financial Results for the Half Year ended 30th September 2025

Rs. In Lakhs

	Particulars	Half year Ended		Year Ended
		30.09.2025 (Unaudited)	31.03.2025 (Audited)	30.09.2024 (Unaudited)
1	INCOME FROM OPERATIONS			
	Net Sales/income from operations	3658.94	4718.89	4536.74
	Other Income	47.24	134.06	106.69
	TOTAL INCOME	3706.18	4852.95	4643.43
2	EXPENSES			
	Cost of materials consumed	2887.62	3805.06	3477.44
	Purchase of Stock in trade	0.00	0.00	0.00
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(19.21)	(47.98)	224.04
	Excise Duty Expense	0.00	0.00	0.00
	Employee benefits expenses	154.20	196.49	185.57
	Finance Costs	41.55	49.22	54.14
	Depreciation and amortisation expense	76.67	81.83	80.82
	Other expenses	596.75	723.97	652.42
	TOTAL EXPENSES	3737.59	4808.58	4674.44
3	Profit/(Loss) from ordinary activities before exceptional items	(31.413)	44.376	(31.01)
4	Exceptional items (Note	0.00	0.00	0.00
5	Profit/(Loss) from ordinary activities	(31.41)	44.38	(31.01)
6	Extraordinary Items	0.00	0.00	0.00
7	Profit Before tax	(31.41)	44.38	(31.01)
8	Tax expenses	0.00	0.00	
	1. Income Tax Expense	0.00	5.47	0.00
	2. MAT Credit utilised	0.00	0.00	0.00
	2. Deferred tax Expense	(1.21)	(0.42)	(1.41)
	4. Deferred Tax Expense for prior periods	0.00	0.00	0.00
9	Net Profit/(Loss) for the period	(30.21)	39.32	(29.60)
10	Paid-up equity share capital	1675.00	1675.00	1675.00
11	Reserves excluding revaluation reserves	205.98	236.19	196.87
12	Earning Per Share (Face Value of Rs.10/-) Basic & Diluted but not annualised	(0.18)	0.23	(0.18)
	Debt Equity Ratio	0.88	0.73	0.83
	Interest Coverage Ratio	0.24	1.90	0.43
	Debt Service Coverate Ratio	0.24	1.90	0.30

EPS for Half Year ended not annualised

See accompanying notes to the financial results.

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UNAUDITED STATEMENT OF ASSETS & LIABILITIES as at 30th September 2025

(Rs. in Lakhs)

Particulars	As At 30.09.2025 (Unaudited)	As At 31.03.2025 (Audited)
A EQUITY AND LIABILITIES		
1 Shareholders' funds		
a Share Capital	1,675.00	1,675.00
b Reserve & Surplus	205.98	236.19
	Sub-Total Shareholders' funds	1,880.98
	1,911.19	
2 Share application money pending allotment		
3 Non Current Liabilities		
a Long-Term Borrowings	-	-
b Deferred Tax Liabilities (net)	7.65	8.85
c Other long term liabilities	-	-
d Long-Term Provisions	1.57	1.57
	Sub-Total Non Current Liabilities	9.21
	10.42	
4 Current Liabilities		
a Short-Term Borrowings	914.13	891.19
b Trade Payables	-	-
(i) Total outstanding dues of micro enterprises and small enterprises	-	-
(ii) Total outstanding dues of creditors other than micro enterprises and small enterprises	602.60	408.23
c Other Current Liabilities	50.76	4.43
d Short-Term Provisions	72.15	83.82
	Sub-Total Current Liabilities	1,639.63
	1,387.67	
	TOTAL EQUITY AND LIABILITIES	3,529.83
	3,309.28	
B ASSETS		
1 Non-Current Assets		
a Fixed Assets	1,055.85	1,105.84
b Work in Progress	142.82	74.35
c Non- Current Investments	0.14	0.14
d Deferred Tax Assets (net)	-	-
e Long-term loans and advances	-	-
f Other Non current assets	144.11	104.11
	Sub-Total Non Current Assets	1,342.91
	1,284.44	
2 Current Assets		
a Current Investments	1,097.25	1,085.30
b Inventories	734.18	648.82
c Trade Receivables	5.32	17.80
d Cash & Cash Equivalents	129.72	99.74
e Short Term loans and advances	220.43	173.19
f Other Current Assets	Sub-Total Current Assets	2,186.92
	2,024.85	
	TOTAL ASSETS	3,529.83
	3,309.28	

See accompanying notes to the financial results.

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Unaudited Statement of Cash Flow for the half year ended 30th September, 2025

(Rs. in Lakhs)

Particulars	<u>For the Half Year Ended</u>	<u>For the Year Ended</u>	
A. Cash flow from operating activities			
Net profit before taxation	(31.41)	13.36	
<u>Adjustment for:</u>			
Depreciation & Amortization	76.67	162.65	
Loss on damage of machinery	0.00	0.00	
Interest Income	0.00	(14.45)	
Finance Cost	41.55	103.36	
Operating Profit before working capital changes	86.81	264.92	
<u>Movements in working capital:</u>			
Decrease/-Increase in Inventories	(11.96)	152.01	
Decrease/-Increase in Trade Receivable	(85.36)	131.40	
Decrease/-Increase in Loans and Advances	(29.99)	(4.12)	
Decrease/-Increase in Other Current Assets	(47.24)	(34.46)	
Increase/-Decrease in Trade Payables	194.37	(92.54)	
Increase/-Decrease in Other Current Liabilities	46.34	(21.98)	
Increase/-Decrease in Provisions	(11.68)	(62.74)	
Sub-Total Movement in Working Capital	54.48	67.58	
Cash generated from operations	141.29	332.51	
Direct taxes paid (net of refunds)	0.00	(5.47)	
NET CASH FROM OPERATING ACTIVITIES	141.29	327.03	
B. Cash flow from investing activities			
Purchase of fixed assets including Capital WIP & Capital Advances	(95.15)	(140.97)	
(Increase)/Decrease in Investment	0.00	6.23	
(Increase)/Decrease in Fixed Deposit	(40.00)	(23.24)	
Increase in interest receivable	0.00	14.45	
NET CASH FLOW FROM INVESTING ACTIVITIES	(135.15)	(143.53)	
C. Cash flow from financing activities			
Proceeds / Repayment of Long-term borrowings	0.00	(23.80)	
Proceeds / Repayment of Short-term borrowings	22.93	(60.18)	
Finance Cost	(41.55)	(103.36)	
Capital Subsidy received	0.00	0.00	
NET CASH CLOW FROM FINANCING ACTIVITIES	(18.62)	(187.34)	
NET INCREASE IN CASH AND CASH EQUIVALENTS (A+B+C)	(12.48)	(3.84)	
Cash and cash equivalents at the beginning of the year	17.80	21.64	
Cash and cash equivalents at the end of the year	5.32	17.80	
Components of cash and cash equivalents as at the end of the year			
Cash and cheques on hand	5.32	17.80	
With bank	0.00	0.00	
- In current account	0.00	0.00	
- In Fixed Deposit	0.00	0.00	
TOTAL	5.32	17.80	

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Notes:

1. The above financial results of the company for the half year ended September 30, 2025 have been reviewed & approved by the Audit Committee & taken on record by the Board of Directors at the Board Meeting held on November 12, 2025.
2. The Financial Results are prepared in accordance with the Accounting Standards Prescribed under Section 133 of the Companies Act,2013 read with Rule 7 of the Companies (Accounting) Rules,2014 (as amended) and other recognised accounting practices and policies, as applicable.
3. The company is in the business of manufacturing cotton yarn & other yarn and therefore the company's business falls within a single business segment of Textile. Therefore, disclosures under accounting standard (AS) 17- Segment Reporting are not reported separately.
4. The Financial Results have been prepared in accordance with the Accounting Standards as notified under Section 133 of the Companies Act 2013 ("Act"), read with relevant rules issued there under and other accounting principles generally accepted in India (Indian GAAP) as amended from time to time.
5. As per MCA Notification dated 16th Feb 2015, Companies whose shares are listed on the SME Exchange as referred to in Chapter XB of SEBI (Issued of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the Compulsory requirement of adoption of IND AS for preparation of financial results.
6. In accordance with regulation 33 of SEBI(LODR)Regulation 2015, the above results have been previewed by the Statutory Auditors of the Company
7. Figures for previous half year/year have been regrouped /recast wherever necessary.

For and on behalf of Board of Directors

Date: 12/11/2025

Place: Gondal

Maganbhai Parvadiya
Chairman & Whole-time Director
DIN: 03190749