



May 30, 2026

The Listing Compliance Department
BSE Limited
Phiroze Jee Jee Bhoy Towers,
Dalal Street, Mumbai – 400001

The Listing Compliance Department
National Stock Exchange of India Limited,
'Exchange Plaza", 5th Floor, Plot No. C/1, G-Block, Bandra –
Curla Complex, Bandra (E), Mumbai-400051

Scrip code: 526209

Scrip code: KSOILS

Subject: Outcome of the meeting of the Board of Directors of K.S. Oils Limited ("The Company") held on May 30, 2026.

Ref: Disclosure under Regulation 30 and 33 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/Madam,

Pursuant to Regulation 30 read with Para A of Schedule III and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015, we wish to inform you that the Board of Directors of the Company in its meeting held today i.e. May 30, 2026 12, 2025, has, inter alia considered and approved the followings:

1. Audited Standalone Financial Results of the Company for the 4th quarter and financial year ended March 31, 2026, along with the Statement of Profit & Loss, Statement of Assets & Liabilities and the Statement of Cash Flow, in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Reports of the Auditor's thereon, issued by the Statutory Auditors.

These results have been duly reviewed by the Audit Committee and audited by M/s NJG & Co., Chartered Accountants (FRN: 019718N), Statutory Auditors of the Company.

Please note that the aforesaid Audited Financial Results will also be available on the Company's website at https://www.ksoils.in/financial_informations.aspx?page=4153&&id=0.

Further, pursuant to Regulation 47 of SEBI LODR Regulations an extract of the aforesaid financial results in the manner prescribed under the SEBI Listing Regulations will be published in relevant newspaper within time stipulated

The Board Meeting commenced at 03.30 P.M. (IST) and concluded at 03.55 P.M. (IST)

You are requested to take the above information on records and disseminate the same on your website.

Thanking you,
Yours faithfully,

For K.S. Oils Limited
(Acquired by Soy-Sar Edible Private Limited)


Jyoti Sharma
Company Secretary
M. No. A55135



Place: Gurugram

K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

Corporate Office

804, 8th Floor, Park Centra
Sector-30, Gurgaon-122001,
Haryana, India
CIN: L15141MP1985PLC003171
Email: compliance@ksoils.in

Registered Office:

Khasra no 61,22/1,28/1/2
A. B. Road, Silavati, Guna-473001,
Madhya Pradesh

Work Address:

Guna, Village Silawati (Opp. Vandana Hotel)
A. B. Road Guna-473 001, (M.P).
Village Tathed, Baran Road, kota, Rajasthan



INDEPENDENT AUDITOR'S REPORT

On Audited Standalone Quarterly Financial Results and Year to Date Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

The Board of Directors,
K.S Oil Limited

1. Opinion

We have audited the accompanying Statement of Standalone Quarterly Financial Results and Year to Date Financial Results of K.S Oil Limited (hereinafter referred to as the “Company”) for the quarter and year ended 31st March 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (SEBI Listing Regulations)

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

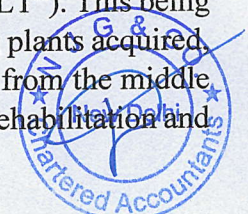
- are presented in accordance with the requirements of Regulation 33 of the SEBI Listing Regulations and the Circulars; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2026 as well as the year to date results for the period from 1st April, 2025 to 31st March, 2026.

2. Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

3. Emphasis of Matter

We draw attention to Notes to the Standalone Financial Statements regarding the recommencement of operations of the Company pursuant to acquisition of the Company as a going concern under the liquidation process approved by the Hon'ble National Company Law Tribunal (“NCLT”). This being the first year of operations under the new management, out of the four manufacturing plants acquired, only the Kota plant commenced operations during the year and became operational from the middle of the financial year. The remaining three plants are presently under revamping and rehabilitation and are yet to commence commercial operations.





The management has prepared the accompanying financial statements on a going concern basis considering the operationalization of the Kota plant, ongoing revamping of the remaining plants and financial and operational support from the new management. Our opinion is not modified in respect of this matter.

4. Management's Responsibilities for the Statement

The Board of Directors of the Company are responsible for the preparation and presentation of this Statement that gives a true and fair view of the net profit/(loss) and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder, and other accounting principles generally accepted in India, and in compliance with Regulation 33 of the SEBI Listing Regulations and the Circulars.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

5. Auditor's Responsibilities for the Audit of the statement

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.





- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

6. Other Matters

The Statement includes the Audited Standalone financial results for the quarter ended **31st March'26**, being the balancing figure between the Audited standalone figures in respect of the full financial year ended **31st March'26** and the unaudited year to date standalone figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

Thanking you, "

For NJG & Co.

Chartered Accountants

UDIN: 26529644OJJTBO1717

CA Suyash Raj Nahata

Partner

Place: New Delhi

Date: 30.5.2026





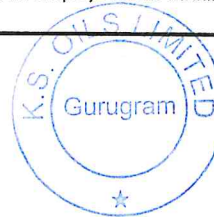
Audited Financial results for Quarter and Year Ended March 31, 2026

Sr. No.	Particulars	Quarter ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
		Audited	Unaudited	Audited	Audited	Audited
(INR Lakhs)						
I	INCOME					
	Revenue from operations	6,531	3,654	-	10,315	-
	Other income	396	72	2	511	2
	Total Income	6,927	3,727	2	10,826	2
II	EXPENSES					
	Cost of materials consumed	4,442	5,908	-	13,187	-
	Changes in inventories of Finished Goods, Work in Progress and Stock in Trade	1,446	(2,287)	-	(3,547)	-
	Employee benefits expense	166	68	-	294	-
	Finance costs	223	118	-	371	-
	Depreciation and amortisation expense	740	539	535	2,289	2,139
	Administrative and Other expenses	157	68	93	372	93
	Total Expenses	7,175	4,414	627	12,966	2,231
III	Profit/Loss Before Exceptional Item and Tax (I - II)	(248)	(688)	(625)	(2,140)	(2,229)
IV	Exceptional Items	-	-	-	-	-
V	Loss Before Tax (III - IV)	(248)	(688)	(625)	(2,140)	(2,229)
VI	Tax expense					
	(a) Current tax expense	-	-	-	-	-
	(b) Deferred tax expense	740	-	-	740	-
VII	Profit/(Loss) for the period (V - VI)	492	(688)	(625)	(1,400)	(2,229)
VIII	Other comprehensive income					
	Items that will not be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to Items that will not be reclassified to profit or loss	-	-	-	-	-
	Items that will be reclassified to profit or loss	-	-	-	-	-
	Income tax relating to Items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income/ (Loss) (After Tax)	492	(688)	(625)	(1,400)	(2,229)
IX	Total Comprehensive Income / (Loss) After Tax for the Period (VII + VIII)	492	(688)	(625)	(1,400)	(2,229)
X	Paid-up Equity Share Capital (Face Value of 1 each)	1,698	1,698	1,698	1,698	1,698
XII	Earnings Per Share (Not Annualised)					
	Basic (In ₹)	0.29	(0.40)	(0.37)	(0.82)	(1.31)
	Diluted (In ₹)	0.29	(0.40)	(0.37)	(0.82)	(1.31)

See accompanying notes to the Financial Statements.

Notes to Statement of Audited Financial Results for the Quarter and Year Ended 31st March 2026

1	The above Audited Standalone Financial Results of K.S. OILS Limited (the Company) for the quarter and Year ended 31st March 2026 were reviewed and recommended by the Audit committee and approved by the Board of Directors, at their respective meeting held on Tuesday, 30th May 2026. These results have been reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements) Regulations, 2015 (LODR) (as amended).
2	The above Audited Standalone Financial Results are prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34 (Ind AS 34) on Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Rule 3 of the Companies (Indian Accounting Standard) Rules, 2015 as amended from time to time and other recognised accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (LODR) Regulations, 2015 (as amended).
3	The operations of the Company fall under the "Edible Oil" business, which is considered to be the only reportable segment in accordance with the provisions of IND-AS 108 Operating Segments.
4	Corresponding figures in previous quarter/period have been regrouped/rearranged whenever required, to make them comparable.
5	The Format of audited Annual and quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with requirement SEBI's Circular dated July 5, 2016, Ind As Schedule III (Division II) to the companies Act ,2013 applicable to the companies that are required to comply with Ind As.
6	The Above Financial results of the company for the quarter and year ended 31st March,2026 are available at the company's website www.ksoils.in and the website of the stock exchanges i.e. www. Bseindia.com



For K. S. Oils Limited

Aman Bhutoria
Digitally signed by Aman Bhutoria
Date: 2026.05.30 16:22:04 +05'30'

Aman Bhutoria
Whole Time Director
DIN: 08010368
Place: Gurugram
Date: 30th-May-2026

K.S. OILS LIMITED

Khasra no 61,22/1,28/1/2 , A. B. Road, Silavati, Guna-473001, Madhya Pradesh India
CIN: L15141MP1985PLC003171
Email: compliance@ksoils.in


CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH, 2026

Particulars	For the period ended 2025-26	For the period ended 2024-25
A. Cash flow from operating activities		
Profit / (Loss) before extraordinary items and tax	(2,140)	(2,229)
Depreciation and amortisation expense	2,289	2,139
Finance Cost	371	-
Adjustments for (increase) / decrease in operating assets:		
Inventories	(7,276)	-
Trade receivables	(326)	-
Trade payables	810	-
Other Receivables & Loans & Advances	1,832	91
Net cash flow used in operating activities (A)	(4,440)	-
B. Cash flow from investing activities		
Purchase of the Fixed Assets	(875)	(1,375)
Increase in Capital WIP	-	-
Interest Received	(5,493)	-
Net cash flow used in investing activities (B)	(6,368)	(1,375)
C. Cash flow from financing activities		
Proceeds from issue of share capital	-	-
Proceeds from Borrowings (other than term loans)	11,180	1,375
Principal Payments towards lease liability	-	-
Interest Paid	(371)	-
(Increase)/Decrease in Unclaimed Dividend Account	-	-
Proceeds from Sale as liquidation as a going concern	-	-
Net cash flow from financing activities (C)	10,809	1,375
Net increase / (decrease) in Cash and cash equivalents (A + B + C)	0	-
Amount Not Recoverable		
Cash and cash equivalents at the beginning of the year	-	-
<i>Less: Excluded Assets</i>	-	-
Cash and cash equivalents at the end of the year	0	-
Cash and cash equivalents at the end of the period comprises:		
(a) Cash on hand	-	-
(c) Balances with banks	-	-
(i) In current accounts	-	-
Total Cash and cash equivalents at the end of the period	-	-

For K. S. Oils Limited

Aman Bhutoria Digitally signed by Aman Bhutoria
Date: 2026.05.30 16:22:40 +05'30'

Aman Bhutoria
Whole Time Director
DIN: 08010368
Place: Gurugram
Date: 30th-May-2026



K.S. OILS LIMITED

Khasra no 61,22/1,28/1/2 , A. B. Road, Silavati, Guna-473001, Madhya Pradesh India

CIN: L15141MP1985PLC003171

Email: compliance@ksoils.in

BALANCE SHEET AS ON 31st March 2026

(All amounts are in Indian Rupees 'lakhs except share data and as stated)

Particulars	As at 31 March 2026	As at 31 March 2025
I. ASSETS		
(1) NON-CURRENT ASSETS		
(a) Property Plant & Equipment	20,672	22,086
(b) Capital work in progress	8,117	2,624
(c) Right of use Assets	57	-
(d) Other Intangible assets	-	-
(e) Financial Assets:		
(i) Investments	-	-
(ii) Loans	-	-
(iii) Other financial assets	72	87
(f) Deferred Tax assets	740	-
(g) Other non-current assets	-	-
	29,658	24,797
(2) CURRENT ASSETS		
(a) Inventories	7,276	-
(b) Financial Assets:		
(i) Trade receivables	326	-
(ii) Cash and Cash equivalents	0	-
(iii) Bank balances other than (ii) above	-	-
(iv) Loans	1,304	304
(c) Current Tax Assets (Net)	5	-
(d) Other current assets	1,415	-
	10,327	304
TOTAL ASSETS	39,984	25,101
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,698	1,698
(b) Other Equity	15	1,415
	1,713	3,113
LIABILITIES		
(1) NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	2,527	-
(ii) Lease Liabilities	41	-
(b) Provisions	0	-
	2,569	-
(2) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	28,936	20,283
(ii) Trade payable		
(A) total outstanding dues of micro enterprises and small enterprises; and		
(B) total outstanding dues of creditors other than micro enterprises and small enterprises.	810	-
(iii) Other	2,444	1,238
(b) Other Current Liabilities	3,352	466
(c) Provisions	161	-
Total Current Liabilities	35,702	21,987
TOTAL	39,984	25,101



For K. S. Oils Limited

Aman Bhutoria Digitally signed by Aman Bhutoria
Date: 2026.05.30 16:24:11 +05'30'

Aman Bhutoria
Whole Time Director
DIN: 08010368
Place: Gurugram
Date: 30th-May-2026



May 30, 2026

The Listing Compliance Department
BSE Limited
Phiroze Jee Jee Bhoy Towers,
Dalal Street, Mumbai – 400001

The Listing Compliance Department
National Stock Exchange of India Limited,
‘Exchange Plaza’, 5th Floor, Plot No. C/1, G-Block, Bandra –
Curla Complex, Bandra (E), Mumbai-400051

Scrip code: 526209

Scrip code: KSOILS

Subject: Declaration with respect to Report on audit with unmodified opinion to the Audited Financial Results for the financial year ended March 31, 2026.

Ref: Declaration under Regulation 33(3) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations").

Dear Sir/Madam,

Pursuant to Regulation 33(3) of the SEBI Listing Regulations, the Board of Directors of the Company at its meeting held today, i.e., on May 30, 2026, has, inter-alia, considered and approved the Audited Standalone Financial Results of the Company for the financial year ended March 31, 2026.

In compliance of Regulation 33(3)(d) of the SEBI Listing Regulations, as amended and SEBI Circular no. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026, we hereby declare that the Statutory Auditors of the Company, namely, M/s. NJG & Co., Chartered Accountants (FRN: 019718N) Statutory Auditors, have issued Audit Report with Unmodified Opinion on the Audited Standalone Financial Results of the Company, for the financial year ended March 31, 2026

You are requested to take the above information on records and disseminate the same on your website.

Thanking you,
Yours faithfully,
For K.S. Oils Limited
(Acquired by Soy-Sar Edible Private Limited)

Aman Bhutoria
Whole Time Director
DIN: 08010368

Place: Gurugram

K.S. Oils Limited
(Acquired by Soy-Sar Edible Private Limited)

Corporate Office
804, 8th Floor, Park Centra
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CIN: L15141MP1985PLC003171
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Registered Office:
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Work Address:
Guna, Village Silawati (Opp. Vandana Hotel)
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