



Regd. Office:
2nd Floor, A-3 Shree Ganesh Nagar Housing Society,
Ramakaka Temple Road, Chhani, Vadodara-391740
Ph. : 0265 - 2773672, 2773535
Factory:
F-86 to F-90, RIICO Industrial Area,
Swaroopgunj, Dist. Sirohi, Rajasthan - 307023



E-mail : info@kotyark.com, kipl7722@gmail.com,
Website : www.kotyark.com

CIN : L24100GJ2016PLC094939 • **GST :** 08AAGCK3927K1Z7

Date: September 07, 2026

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai-400051

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Subject: Outcome of Board meeting held on today i.e. on Monday, September 07, 2026, Pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Ref.: Kotyark Industries Limited | **ISIN:** INE0J0B01017 | **NSE Symbol:** KOTYARK | **BSE Scrip Code:** 544726

Respected Sir/ Madam,

In reference to captioned subject and pursuant to the Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby inform you that the Board of Directors of the Company, in their Board Meeting held on today, i.e. on **Monday, September 07, 2026**, at the Registered Office of the Company situated at A-3, 2nd Floor, Shree Ganesh Nagar Housing Society, Ramakaka Temple Road, Chhani, Vadodara-391740, Gujarat and which was commenced at **11.30 a.m.** and concluded **at 01.40 p.m.** has inter-alia:

1. Considered and approved the Unaudited Standalone and Consolidated Financial Result of the Company for the Quarter ended on June 30, 2026 in accordance with the provisions of Regulation 33 of the SEBI Listing Regulations, along with the Limited Review Report issued by Statutory Auditor.
2. Considered and approved all other business as per agenda circulated.

You are kindly requested to take the same on records.

Thanking you.

Yours faithfully,
For, Kotyark Industries Limited

Bhavesh Nagar
Company Secretary & Compliance Officer
Mem. No. A62546

Place: Vadodara
Encl.: A/a



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Date: September 07, 2026

To,
Listing Department
National Stock Exchange of India Limited
Exchange Plaza, C-1, Block-G,
Bandra Kurla Complex, Bandra (E),
Mumbai-400051

To,
Listing Department
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Fort,
Mumbai-400001

Subject: Submission of Unaudited Standalone and Consolidated Financial Results of the Company for the Quarter ended on June 30, 2026 along with Limited Review Report issued by the Statutory Auditor.

Ref.: Kotyark Industries Limited | ISIN: INE0J0B01017 | NSE Symbol: KOTYARK | BSE Scrip Code: 544726

Respected Sir/ Madam,

In reference to captioned subject and pursuant to Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are hereby submitting the following:

1. Standalone & Consolidated Unaudited Financial Results for the Quarter ended on June 30, 2026.
2. Limited Review Report issued by the Statutory Auditors.

Kindly take the same on your record and oblige us.

Thanking You.

Yours faithfully,
For, Kotyark Industries Limited

Bhavesh Nagar
Company Secretary & Compliance Officer
Mem. No. A62546

Place: Vadodara

Encl.: A/a

Limited Review Report on unaudited standalone financial results of Kotyark Industries Limited for the quarter ended 30th June, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

**Review Report to
Board of Directors of
Kotyark Industries Limited
Vadodara.**

- 1) We have reviewed the accompanying statement of Unaudited Standalone Financial Results of M/s. Kotyark Industries Limited (the "Company") for the quarter ended 30th June, 2026 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
- 2) The Statement which is the responsibility of the company's management and approved by the Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind-AS 34) "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of 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 Engagement (SRE) 2410, "Review of Interim Financial information performed by the Independent Auditor of the Entity" issued by Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from 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 specified under section 143(10) of Companies Act, 2013 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.

- 4) Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention of the results 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 ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

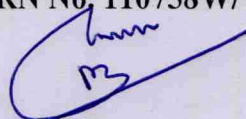
Other Matter

- 5) We draw attention to the matter concerning the Company's registration with the Bio-Fuel Authority, Government of Rajasthan, and the related legal proceedings. During the pendency of the renewal process, four storage tanks containing raw material (Veg Ester) at the Company's Swaroopganj unit were seized by the authorities, and criminal proceedings were initiated against one of the Directors of the Company. The Hon'ble Rajasthan High Court, vide its order dated August 26, 2025, has permitted the Company to continue its operations for fulfilling its supply commitments to Oil Marketing Companies. The seized raw material continues to be recognised as inventory in the accompanying Statement, as the Management is confident of its release and subsequent utilisation in production. The Management has represented that there has been no loss of production or disruption in supplies and that it remains confident of a favourable outcome of the matter. Our conclusion is not modified in respect of this matter.
- 6) The company has been migrated from SME platform to Main Board on 12th March, 2026. Accordingly, this is the first unaudited quarterly results being published by the company. The comparative financial information for the quarter ended 30th June, 2025 included in the accompanying Statement has not been subjected to limited review by us or the previous Auditor, accordingly, we do not express any conclusion thereon.
- 7) The financial results for the quarter and year ended 31st March, 2026 included in the accompanying Statement were audited by the previous statutory auditor, whose report dated 27th April, 2026 expressed an unmodified opinion thereon. Our conclusion on the Statement for the quarter ended 30th June, 2026 is not modified in respect of these matters.
- 8) The company has delayed the adoption of quarterly results for the quarter ended 30th June, 2026, beyond the statutory time limit. The term of the previous auditor ended at the conclusion of AGM held on 22nd August, 2026. The previous statutory auditor has communicated to us that in absence of the complete financial results and requisite supporting information, they were not in position to carry out Limited review. Accordingly, the Limited Review of the present quarterly financial results has been carried out by us.



- 9) During the current period under review, the company has disposed off its share in two Limited Liability Partnerships (LLP), namely Asia Bio Fuels LLP and Parth Renewable Energy LLP, at the value same as the carrying cost of investment.

For Talati & Talati LLP
Chartered Accountants
FRN No. 110758W/W100377


CA Manish Baxi
Partner
M. No. 045011



Place: Vadodara
Date: 07/09/2026
UDIN: 26045011DEABCV7909

Kotyark Industries Limited
CIN: L24100GJ2016PLC094939

Regd. Off. : A-3, 2nd Floor, Shree Ganesh nagar Housing Society Ramakaka temple road, Chhani, Vadodara-391740

Unaudited Standalone Statement of Financial Results for the Quarter ended June 30, 2026

(Amount Rs. in Lakhs)

Sr.No.	Particulars	Quarter ended (Unaudited)			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026 Audited
I	Income				
	Revenue from operations	8,491.85	6,372.87	7,673.71	29,649.16
	Other income	0.55	-	1.95	4.45
	Total Income (I)	8,492.40	6,372.87	7,675.67	29,653.62
II	Expenses				
	Cost of materials consumed	8,932.86	6,792.79	5,516.06	24,094.84
	Purchase of stock in trade	-	293.61	5.38	999.75
	Manufacturing Expenses	54.65	153.94	188.67	607.85
	Changes in inventories of finished goods and stock in trade	(1,684)	(3,283)	898.85	(2,165.86)
	Employee benefits expenses	149.05	172.85	105.27	537.02
	Finance costs	175.73	286.58	173.12	921.99
	Depreciation and amortization expenses	248.08	321.23	285.96	1,280.58
	Other expenses	323.81	332.44	223.67	1,122.12
	Total Expenses (II)	8,200.40	5,070.31	7,396.97	27,398.28
III	Profit Before Tax (I-II)	292.00	1,302.56	278.69	2,255.34
IV	Tax expense:				
	Current Tax	90.60	442.00	93.00	737.00
	Adjustments for the current tax of prior periods	-	-	-	(3.27)
	Deferred Tax (income)/ expense	95.41	(50.17)	70.59	(93.69)
	Total Tax Expense (IV)	186.01	391.83	163.59	640.04
V	Profit for the year (III-IV)	105.98	910.73	115.10	1,615.30
VI	Other comprehensive income				
	Items that will not be reclassified to profit and loss				
	Profit / (Loss) on remeasurement of Post Employment Benefit Obligations	2.78	23.51	5.01	23.81
	Income tax relating to these items	(0.70)	(5.92)	(1.26)	(5.99)
	Other comprehensive income/(loss) for the year, net of tax (V+VI)	2.08	17.59	3.75	17.82
VII	Total comprehensive income for the year	108.06	928.32	118.85	1,633.11
	Earnings per equity share (EPS)				
	Basic (Rs.)	0.09	8.86	1.12	15.71
	Diluted (Rs.)	0.09	8.86	1.12	15.71
	Earnings per equity share (EPS) - Restated				
	Basic (Rs.)	0.09	0.81	0.10	1.43
	Diluted (Rs.)	0.09	0.81	0.10	1.43

For and on behalf of the Board of Directors of
Kotyark Industries Limited

Gaurang Shah
Gaurang Shah
Chairman cum Managing Director
DIN: 03502841



Kotyark Industries Limited

Regd. Office: A-3, 2nd Floor, Shree Ganesh Nagar Housing Society,
Ramakaka Temple Road, Chhani Vadodara 391740
Ph: +91 95109-76156 Email: info@kotyark.com
Website: www.kotyark.com

CIN: L24100GJ2016PLC094939

Notes to Standalone Financial Results for the Quarter Ended on 30th June, 2026

1. The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 07-09-2026. The above results for the Quarter ended June 30, 2026 have been limited reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement has been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (India Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
2. During the quarter, the Company issued 10,27,91,160 fully paid-up equity shares of ₹10 each as bonus shares in the ratio of 10:1. Accordingly, in accordance with Ind AS 33 – Earnings per Share, the bonus issue has been considered retrospectively for the computation of basic and diluted earnings per share. Consequently, the EPS for the corresponding comparative periods presented in these financial results has been recomputed/restated to give effect to the bonus issue.
3. Figures of the previous period / year have been regrouped/restated wherever necessary to confirm to current period classification.
4. The Company is engaged primarily in the business of Manufacturing of Bio Diesel and all its operations are in India only. Accordingly, there is no separate reportable Segment as per Ind AS 108 on 'Operating Segments' in respect of the Company'.
5. In accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, the above Results of the company are posted on company's website i.e. www.kotyark.com and will also appear on the Stock Exchange website, where the equity shares of the company are listed i.e. www.nseindia.com and www.bseindia.com.

For and on behalf of the Board of Directors of

Kotyark Industries Limited



[Signature]
7-9-26
Gaurang Shah
DIN: 03502841



Limited Review Report on unaudited consolidated financial results of Kotyark Industries Limited for the quarter ended 30th June, 2026 pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

Review Report to
Board of Directors of
Kotyark Industries Limited
Vadodara.

- 1) We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of M/s. Kotyark Industries Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together refer to as "the Group"), and its share of the net profit/(Loss) after tax and total comprehensive income, for the quarter ended 30th June, 2026 ("the statement"), being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015 ("the Listing Regulation"), as amended.
- 2) The Consolidated Financial Results which is the responsibility of the Holding company's management and approved by the Holding Company's Board of Directors, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standard 34 (Ind-AS 34) "Interim Financial Reporting" as prescribed under Section 133 of Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Securities and Exchange Board of India. Our responsibility is to issue a report on the Consolidated Financial Results based on our review.
- 3) We conducted our 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 Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free from 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 SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.



- 4) This statement includes the results of the following subsidiary entities,

Sr No.	Name of Entity	Relationship
1.	Kotyark Agro Private Limited	Wholly Owned Subsidiary Company
2.	Semani Industries Limited	Wholly Owned Subsidiary Company
3.	Kotyark Bio Specialities Limited	Subsidiary Company

- 5) Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention of the results that causes us to believe that the accompanying statement of unaudited consolidated financial results, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, read with relevant rules issued there under 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 Obligation and Disclosure Requirements) Regulation, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Other Matters:

- 6) We draw attention to the matter concerning the Company's registration with the Bio-Fuel Authority, Government of Rajasthan, and the related legal proceedings. During the pendency of the renewal process, four storage tanks containing raw material (Veg Ester) at the Company's Swaroopganj unit were seized by the authorities, and criminal proceedings were initiated against one of the Directors of the Company. The Hon'ble Rajasthan High Court, vide its order dated August 26, 2025, has permitted the Company to continue its operations for fulfilling its supply commitments to Oil Marketing Companies. The seized raw material continues to be recognised as inventory in the accompanying Statement, as the Management is confident of its release and subsequent utilisation in production. The Management has represented that there has been no loss of production or disruption in supplies and that it remains confident of a favourable outcome of the matter. Our conclusion is not modified in respect of this matter.
- 7) The company has been migrated from SME platform to Main Board on 12th March, 2026. Accordingly, this is the first unaudited quarterly Consolidated Financial Results being published by the company. The comparative consolidated financial information for the quarter ended 30th June, 2025 included in the accompanying Statement has not been subjected to limited review by us or the previous Auditor, accordingly, we do not express any conclusion thereon.
- 8) The financial results for the quarter and year ended 31st March, 2026 included in the accompanying Statement were audited by the predecessor statutory auditor, whose report dated 27th April, 2026 expressed an unmodified opinion thereon. Our conclusion on the Statement for the quarter ended 30th June, 2026 is not modified in respect of these matters.



- 9) The company has delayed the adoption of quarterly results for the quarter ended 30th June, 2026, beyond the statutory time limit. The term of the previous auditor ended at the conclusion of AGM held on 22nd August, 2026. The previous statutory auditor has communicated to us that in absence of the complete financial results and requisite supporting information, they were not in position to carry out Limited review. Accordingly, the Limited Review of the present quarterly financial results has been carried out by us.
- 10) The accompanying Statement includes the unaudited interim financial results and other financial information in respect of one Wholly Owned Subsidiary Kotyark Agro Private Limited, whose interim financial results reflect total revenue of Rs. Nil, net profit/(loss) after tax of Rs. (0.23) Lakhs and total comprehensive income/(loss) of Rs. (0.23) Lakhs for the quarter ended 30th June 2026, as considered in the Statement. The interim financial results and other financial information of the said subsidiary have not been reviewed by us and have been certified by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the management representation and the procedures performed by us as described in paragraph 3 above.
- 11) The accompanying Statement includes unaudited interim financial results and other financial information in respect of one Wholly Owned Subsidiary Semani Industries Limited whose unaudited financial results reflect total revenue Rs. Nil, total net profit/(loss) after tax of Rs. (0.05) Lakhs and total comprehensive income / (loss) of Rs. (0.05) Lakhs for the quarter ended June 30, 2026, as considered in the statement. The financial results of the said subsidiary have not been reviewed by us and have been certified by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the management representation the procedures performed by us as described in paragraph 3 above.
- 12) The accompanying Statement includes the unaudited interim financial results and other financial information in respect of one Subsidiary Kotyark Bio Specialities Limited, whose interim financial results reflect total revenue of Rs. 4298.24 Lakhs, net profit/(loss) after tax of Rs. 340.49 Lakhs and total comprehensive income / (loss) of Rs. 340.49 Lakhs for the quarter ended 30th June 2026, as considered in the Statement. The interim financial results and other financial information of the said subsidiary have not been reviewed by us and have been certified by the Management and our conclusion on the statement, in so far as it relates to the amounts and disclosures included in respect of this entity, is based solely on the management representation the procedures performed by us as described in paragraph 3 above.



- 13) During the current period under review, the company has disposed off its share in two Limited Liability Partnerships (LLP), namely Asia Bio Fuels LLP and Parth Renewable Energy LLP, at the value same as the carrying cost of investment.

Consequently, the Company has ceased to have any interest in these LLPs and the said LLPs are not included in the consolidated financial results of the Company for the quarter ended 30th June, 2026. Our conclusion is not modified in respect of this matter.

For Talati & Talati LLP
Chartered Accountants
FRN No. 110758W/W100377


CA Manish Baxi
Partner
M. No. 045011



Place: Vadodara
Date: 07/09/2026

UDIN: 26045011FZCWNQUS40

Kotyark Industries Limited
CIN: L24100GJ2016PLC094939
Regd. Off. : A-3, 2nd Floor, Shree Ganesh nagar Housing Society Ramakaka temple road, Chhani, Vadodara-391740
Unaudited Consolidated Statement of Financial Results for the Quarter ended June 30, 2026

Sr.No.	Particulars	Quarter ended			Year ended
		30.06.2026	31.03.2026	30.06.2025	31.03.2026
I	Income				
	Revenue from operations	9,198.08	6,365.88	8,246.49	31,487.01
	Other income	0.55	-	1.95	4.53
	Total Income (I)	9,198.62	6365.88	8,248.44	31,491.54
II	Expenses				
	Cost of materials consumed	5,863.92	4,157.21	5,379.77	21,221.86
	Purchase of stock in trade	3,313.06	2900.85	373.97	5,185.23
	Manufacturing Expenses	55.05	153.94	189.79	607.85
	Changes in inventories of finished goods and stock in trade	(1,682.82)	(3,289.92)	896.95	(2,172.62)
	Employee benefits expenses	149.05	172.85	100.26	537.02
	Finance costs	176.05	234.65	173.12	831.91
	Depreciation and amortization expenses	248.33	321.57	286.07	1,281.70
	Other expenses	328.76	356.63	276.10	1,313.94
	Total Expenses (II)	8,451.42	5,007.78	7,676.02	28,806.89
III	Profit Before Tax (I-II)	747.20	1,358.10	572.42	2,684.65
IV	Tax expense:				
	Current Tax	205.60	471.00	93.00	846.00
	Adjustments for the current tax of prior periods	-	(0.79)	-	(4.06)
	Deferred Tax (income)/ expense	95.41	(50.17)	70.59	(93.69)
	Total Tax Expense (IV)	301.01	420.04	163.59	748.25
V	Profit for the year (III-IV)	446.19	938.06	408.83	1,936.41
VI	Other comprehensive income				
	Items that will not be reclassified to profit and loss				
	Profit / (Loss) on remeasurement of Post Employment Benefit Obligations	2.78	23.51	5.01	23.81
	Income tax relating to these items	(0.70)	(5.92)	(1.26)	(5.99)
	Other comprehensive income/(loss) for the year, net of tax (V+VI)	2.08	17.59	3.75	17.82
VII	Total comprehensive income for the year	448.27	955.65	412.57	1,954.22
VIII	Profit/(loss) for the period attributable to:				
	(i) Owner of the company	383.77	933.18	355.86	1,877.10
	(ii) Non Controlling Interest	62.42	4.87	52.97	59.30
IX	Other Comprehensive Income for the preiod attributable to:				
	(i) Owner of the company	2.08	17.59	3.75	17.82
	(ii) Non Controlling Interest	-	-	-	-
X	Total Comprehensive Income tor the period attributable to:				
	(i) Owner of the company	385.85	950.77	359.61	1,894.92
	(ii) Non Controlling Interest	62.42	4.87	52.97	59.30
XI	Earning per share (Face value of Rs. 10/- each) not annualised for quarter ended				
	1) Basic	0.34	9.08	3.46	18.26
	2) Diluted	0.34	9.08	3.46	18.26
XII	Earning per share (Face value of Rs. 10/- each) not annualised for quarter ended - Restated				
	1) Basic	0.34	0.83	0.31	1.66
	2) Diluted	0.34	0.83	0.31	1.66

For and on behalf of the Board of Directors of

Kotyark Industries Limited

Gaurang Shah

Chairman cum Managing Director

DIN: 03502841



Kotyark Industries Limited

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Ph: +91 95109-76156 Email: info@kotyark.com
Website: www.kotyark.com

CIN: L24100GJ2016PLC094939

Notes to Consolidated Financial Results for the Quarter Ended on 30th June, 2026

1. The above results were reviewed and recommended by the Audit Committee and approved by the Board of Directors in their meetings held on 07-09-2026. The above results for the Quarter ended June 30, 2026 have been limited reviewed by the Statutory Auditors of the Company in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. This Statement has been prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013 ("the Act"), as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under section 133 of the Act read with Rule 3 of the Companies (India Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
2. During the quarter, with effect from 1 April 2026, the Company ceased to be a partner in Asia Bio Fuel LLP and Parth Renewable Energy LLP, in which the Company held a 55% partnership interest and which were subsidiaries of the Company prior to such date. Consequently, the Company ceased to have control over the said entities with effect from 1 April 2026 and, accordingly, the financial results of Asia Bio Fuel LLP and Parth Renewable Energy LLP have not been consolidated in the financial results of the Group with effect from that date.
3. During the quarter, the Company issued 10,27,91,160 fully paid-up equity shares of ₹10 each as bonus shares in the ratio of 10:1. Accordingly, in accordance with Ind AS 33 – Earnings per Share, the bonus issue has been considered retrospectively for the computation of basic and diluted earnings per share. Consequently, the EPS for the corresponding comparative periods presented in these financial results has been recomputed/restated to give effect to the bonus issue.
4. Figures of the previous period / year have been regrouped/restated wherever necessary to confirm to current period classification.
5. The Company is engaged primarily in the business of Manufacturing of Bio Diesel and all its operations are in India only. Accordingly, there is no separate reportable Segment as per Ind AS 108 on 'Operating Segments' in respect of the Company'.
6. In accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure requirements) Regulations, 2015, the above Results of the company are posted on company's website i.e. www.kotyark.com and will also appear on the Stock Exchange website, where the equity shares of the company are listed i.e. www.nseindia.com and www.bseindia.com

For and on behalf of the Board of Directors of

Kotyark Industries Limited

Gaurang Shah
DIN: 03502841

