



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: April 27, 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, April 27, 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, April 27, 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 **05.15 p.m.** and concluded at **07.30 pm.** to have:

1. Considered, approved and taken on record the Audited Standalone and Consolidated Financial Result of the Company for the Quarter and Year ended on March 31, 2026 along with Audit Report (Unmodified Opinion) and Declaration by the Company for the Audit Report with Unmodified Opinion;
2. Considered, approved and taken on record the Standalone and Consolidated Audited Financial Statements of the Company, prepared pursuant to the Companies Act, 2013 for the financial year ended on March 31, 2026.
3. Recommend a Final Dividend of Rs. 5/- (Rupees Five Only) per Equity share, face value of Rs.10/- per equity share (i.e. 50% of face value) for the financial year ended on March 31, 2026, subject to the approval of the members at the ensuing Annual General Meeting.

Final Dividend if approved by the members, will be paid / dispatched after the Annual General meeting.

4. Considered and approved all other business as per agenda circulated.

The said Financial Results were reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.

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



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Date: April 27, 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 Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended on March 31, 2026 along with Auditor Report (Unmodified Opinion) and Declaration for the Auditor's Report with Unmodified Report.

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 Audited Financial Results for the Quarter and Year ended on March 31, 2026.
2. Statement of Standalone & Consolidated Audited Asset & Liabilities for the year ended as at March 31, 2026.
3. Standalone & Consolidated Cash Flow Statement for the year ended as at March 31, 2026.
4. Audit Report (unmodified opinion) on the Audited Financial Results.
5. Declaration by the Company (for audit report with unmodified opinion).

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

Manubhai & Shah LLP

Chartered Accountants

Independent Auditor's Report on the audit of Standalone Quarterly and year to date Financial Results of Kotyark Industries Limited Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To,
The Board of Directors of
Kotyark Industries Limited

Report on the audited Standalone Financial Results

Opinion

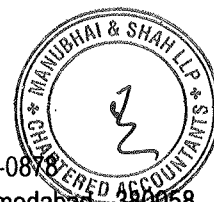
We have audited the accompanying Statement of Standalone Financial Results of Kotyark Industries Limited (the "Company"), for quarter and year ended March 31, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India of the standalone net profit, other comprehensive income, and other financial information of the Company for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Standalone 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 Standalone Financial Results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on these standalone financial statements.



Manubhai & Shah LLP, a Limited Liability Partnership with LLP identity No.AAG-0878
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Emphasis of Matter

We draw attention to Note 4 to the Statement, which describes the status of the Company's registration with the Bio-Fuel Authority, Government of Rajasthan, and the related legal proceedings. As stated in the said note, during the pendency of the renewal process, the authorities seized four storage tanks containing raw material (Veg Ester) at the Company's Swaroopganj unit and initiated criminal proceedings against one of the Directors of the company. The Hon'ble Rajasthan High Court, vide order dated August 26, 2025, has permitted continuation of operations for supply commitments to Oil Marketing Companies.

As stated in the said note, the value of the seized raw material continues to be carried as inventory in the accompanying financial statements, since the management is confident of its release and subsequent use of materials 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 in the matter.

Our conclusion is not modified in respect of this matter.

Responsibilities of management and those charged with governance for the financial statements.

These financial results have been prepared on the basis of the standalone annual financial statements of the Company for the year ended March 31, 2026.

The Company's Board of Directors are responsible for the preparation and presentation of the financial results that give a true and fair view of the net profit 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 Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. 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 standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, 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 intends 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.



Auditor's Responsibilities for the Audit of the Standalone Financial Results

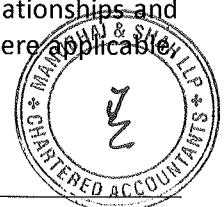
Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee 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 these Standalone Financial Results.

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. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management and Board of Directors.
- Conclude on the appropriateness of Management's and 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 standalone financial results including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Standalone Financial Results of the Company to express an opinion on the Standalone Financial Results.

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.



Other Matters

The figures for the quarters ended December 31, 2025, March 31, 2025 and March 31, 2026 included in the Statement are based on management-certified accounts and have not been subjected to audit or limited review by us. The Company was not required to submit quarterly financial results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for the relevant periods. Consequently, the quarterly figures have been derived by the management from the audited annual financial statements for the respective financial years and have not been independently verified by us. (Refer note no 2 and 8 of the standalone financial results).

Our opinion on the standalone financial results is not modified in respect of the above matter.

Place: Ahmedabad

Date: April 27, 2026

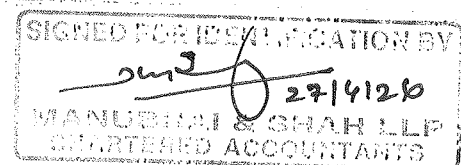


For, Manubhai & Shah LLP
Chartered Accountants
Firm Registration No.: 106041W/W100136

(J. D. Shah)
Partner
Membership No.: 100116
UDIN: 26100116UPZVFH8243

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

Sr. No.	Particulars	Amount Rs in Lakhs				
		Quarter Ended			Year Ended	
		31-Mar-26	31-Dec-25	31-Mar-25	31-Mar-26	31-Mar-25
	Refer Note no 8	Refer Note no 8	Refer Note no 8	Audited	Audited	
I	Revenue from Operations	6,372.87	9,350.93	1,802.68	29,649.16	28,380.87
II	Other Income	-	0.61	36.45	4.46	75.07
III	Total Income (I+II)	6,372.87	9,351.54	1,839.13	29,653.62	28,455.94
IV	Expenses					
	(a) Cost of Materials Consumed	6,792.79	6,972.30	737.80	24,094.84	23,412.43
	(b) Purchase of Stock-in-Trade	293.61	706.15	265.10	999.75	2,961.13
	(c) Manufacturing Expenses	153.95	155.65	92.18	607.85	639.63
	(d) Changes in Inventories of Finished Goods, Stock in Trade and Work in Progress	(3,283.16)	109.38	(133.64)	(2,165.86)	(4,362.50)
	(e) Employee Benefits Expenses	172.85	150.64	94.85	537.02	454.18
	(f) Finance Costs	286.60	256.00	161.53	921.99	783.58
	(g) Depreciation and Amortisation Expenses	321.23	319.91	400.37	1,280.58	1,525.76
	(h) Other Expenses	332.44	290.05	216.82	1,122.12	1,045.26
	Total Expenses	5,070.31	8,960.08	1,835.01	27,398.29	26,459.47
V	Profit / (Loss) before Tax (III-IV)	1,302.56	391.46	4.12	2,255.33	1,996.47
VI	Tax Expenses					
	(a) Current Tax	442.00	98.00	(62.00)	737.00	635.00
	(b) Short/(Excess) Provision for Income Tax	-	(3.27)	-	(3.27)	3.49
	(c) Deferred Tax	(50.17)	0.00	(56.15)	(93.69)	(63.31)
	Total Tax Expenses	391.83	94.73	(118.15)	640.04	575.18
VII	Profit / (Loss) for the Period (VII-VIII)	910.73	296.73	122.27	1,615.29	1,421.29
VIII	Other Comprehensive Income (Net of tax)					
	(a) Items that will not be reclassified to Profit & Loss					
	Profit / (Loss) on remeasurement of Post Employment Benefit Obligations	23.51	-	(13.46)	23.81	(16.01)
	Incometax relating to this item	(5.92)	-	3.39	(5.99)	4.03
	(b) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	Total- Other Comprehensive Income	17.59	-	(10.07)	17.82	(11.98)
IX	Total Comprehensive Income for the Period (VII+VIII) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)	928.32	296.73	112.20	1,633.11	1,409.31
X	Earning per Share (Face Value of Rs. 10/- each) - Not Annualised for quarter ended					
	1) Basic	8.86	2.89	1.19	15.71	13.83
	2) Diluted	8.86	2.89	1.19	15.71	13.83



STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

Notes attached to Audited Standalone Financial Results For the Year Ended March 31, 2026

- 1 The above standalone financial results of the Company (the "Statement") have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its Meeting held on April 27, 2026 and have been subjected to audit by the statutory auditors of the company on which the auditors have expressed an unmodified opinion.
- 2 The Company was earlier listed on the SME Platform (EMERGE) of the National Stock Exchange of India Limited (NSE). Upon migration, the equity shares of the Company were listed on the Main Board of NSE and BSE Limited (BSE) with effect from March 12, 2026.

Accordingly the Company has adopted Indian Accounting Standards ("Ind AS") effective from April 1, 2025 and date of transition to Ind AS is April 1, 2024 in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), notified under Section 133 of the Companies Act, 2013, read with relevant rules thereunder, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with the applicable provisions and guidance issued thereunder.

Accordingly:

- (a) The audited standalone financial results for the year ended March 31, 2025 have been prepared in accordance with Ind AS.
 - (b) The comparative figures for the quarter ended December 31, 2025 and March 31, 2025 were not published earlier. The conversion of the aforesaid IGAAP figures to IND AS has been carried out by the management, and these IND AS has been carried out by the management, and these IND AS comparative figures have not been subjected to limited review or audit.
- 3 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.
 - 4 (a) The Company has manufacturing facilities located at Padgol (Gujarat) and Swaroopganj (Rajasthan). The Company's registration with the Bio-Fuel Authority, Government of Rajasthan, was valid up to July 31, 2022. The Company applied for renewal on July 06, 2022. As the renewal was delayed, the Company filed a writ petition before the Hon'ble Rajasthan High Court. The Hon'ble Court directed the Company to remove certain deficiencies and file a fresh application within one week, and further directed the authorities to take a decision within three weeks. The Company complied with these directions and submitted all required documents within the stipulated time. Despite such compliance, the renewal was not granted, and the matter remained pending. Consequently, the Company filed another writ petition before the Hon'ble Rajasthan High Court.
 - (b) During the pendency of this petition, on July 02, 2025, a team of officials, including a Hon'ble Minister, inspected the Swaroopganj unit, seized four storage tanks containing raw material (Veg Ester) aggregating to 6,84,000 Litre, and initiated criminal proceedings against one of the Directors of the Company. The Company approached the Hon'ble Rajasthan High Court, which, vide order dated August 26, 2025, permitted continuation of operations for fulfillment of supply commitments to Oil Marketing Companies (OMCs). The director of the company also filed Writ petition to quash the criminal proceeding and the Hon. Rajasthan High Court vide order dated August 06, 2025 stayed the criminal proceeding. Thus Company continues to operate its Swaroopganj unit and supply to OMCs in compliance with applicable laws.
 - (c) The value of the seized raw material continues to be reflected as inventory in the accompanying financial results, as the management is confident of its release and subsequent utilization in the normal course of production. The management confirms that there has been no loss of production or disruption in supplies and remains confident of a favourable outcome in the matter.

SIGNED FOR IDENTIFICATION BY
27/4/26
KOTYARK INDUSTRIES LIMITED
VADODARA



STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

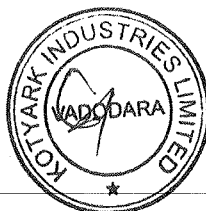
Notes attached to Audited Standalone Financial Results For the Year Ended March 31, 2026

- 5 During the current year, the Company has subscribed to Capital:
- (a) An amount of Rs. 55.00 Lacs in Parth Renewable Energy LLP representing 55 % of legal and beneficial ownership of the total partner's capital of the Limited Liability Partnership.
 - (b) An amount of Rs. 55.00 Lacs in Asia Bio Fuels LLP representing 55 % of legal and beneficial ownership of the total partner's capital of the Limited Liability Partnership.
- 6 The Board of Directors at its meeting held on April 27, 2026, has proposed a final dividend of Rs. 5.00 per equity share i.e. 50% on face value of Rs. 10.00 per equity share for the Financial Year 2025-26. This payment is subject to approval by shareholders in the ensuing Annual General Meeting of the Company.
- 7 The shareholders of the Company at the Annual General Meeting held on September 29, 2025 approved a final dividend of Rs. 1.00 per equity share (i.e., 10% on the face value of Rs. 10 each) for the financial year 2024-25. Pursuant to a request from the promoter group, the promoters holding 69,65,022 equity shares have voluntarily relinquished their right to receive the dividend, amounting to Rs. 69.65 lakhs in accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company. Accordingly, the Company has paid final dividend for the year 2024-25 to the shareholders (other than promoter group who have waived) holding 33,14,094 equity shares aggregating to Rs. 33.14 lakhs.
- 8 The figures reported in the standalone financial results for the quarters ended December 31, 2025, March 31, 2025 and March 31, 2026 are based on management-certified accounts and have not been subjected to audit or limited review by the statutory auditors. The Company was not required to submit quarterly financial results under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for the relevant periods. Accordingly, while the annual financial statements for the respective financial years have been audited and published, the quarterly figures have been derived by the management from such audited financial statements, and the same have not been subjected to audit or review by the statutory auditors.
- 9 The Reconciliation of Net Profit or loss to total comprehensive income between standalone financial result as per previous GAAP and Ind AS for the year ended on March 31, 2025 are as under:

		Amount Rs. In lacs
#	Particulars	For Year ended on March 31, 2025
A	Net profit under Previous Indian GAAP	1,409.31
B	Impact / adjustment on adoption of Ind AS - remeasurement of Post Employment Benefit	11.98
C	Net Profit as per Ind AS	1,409.31
D	Other Comprehensive Income	(11.98)
C	Total Comprehensive Income	1,409.31

- 10 The reconciliation of Total Equity between standalone financial result as per previous GAAP and Ind AS as at March 31, 2025, April 01, 2024 are as under:

		Amount Rs. In lacs	
#	Particulars	As at March 31, 2025	As at April 01, 2024
A	Total Equity (Including Reserves) as per previous GAAP	14,285.59	14,418.12
B	Impact / adjustment on adoption of Ind AS	Nil	Nil
C	Net Profit as per Ind AS	14,285.59	14,418.12



SIGNED FOR IDENTIFICATION BY

 22/4/26
MANUBHAI & SHAH LLP
 CHARTERED ACCOUNTANTS

Kotyark Industries Limited
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Ramakaka Temple Road, Chhani Vadodara 391740
Ph: +91 95109-76156 Email: info@kotyark.com
Website: www.kotyark.com
CIN: L24100GJ2016PLC094939

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

Notes attached to Audited Standalone Financial Results For the Year Ended March 31, 2026

- 11 Audited Statement of Assets and liabilities and Statement of Cash Flow are attached as "Annexure A" and "Annexure B" respectively.
- 12 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.

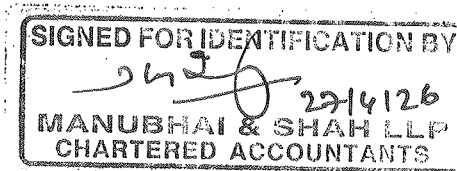
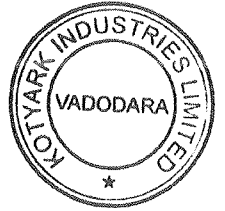
Date: April 27, 2026

Place: Vadodara

For Kotyark Industries Limited

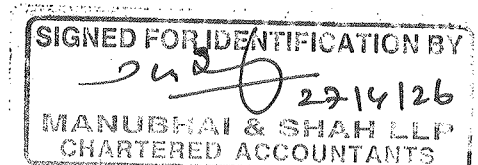


Gaurang Shah
Chairman Cum Managing Director
DIN: 03502841



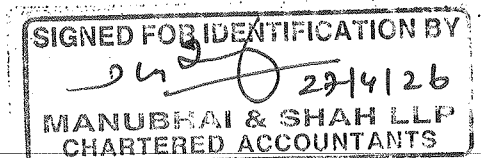
Annexure A: Standalone Statement of Assets and Liabilities

Particulars	Amount Rs in Lakhs	
	As at March 31, 2025 Audited	As at March 31, 2025 Audited
I. ASSETS		
1 Non-Current Assets		
(a) Property, Plant And Equipment	5,479.76	6,598.07
(b) Right of Use Asset	117.95	119.61
(c) Financial Assets	-	-
(i) Investments In Subsidiaries and Associate	140.00	30.00
(ii) Other Assets	705.42	438.07
(d) Deferred Tax assets (net)	109.21	21.52
(e) Other Non-Current Assets	305.63	306.86
Total Non-Current Assets	<u>6,857.97</u>	<u>7,514.13</u>
2 Current Assets		
(a) Inventories	15,107.51	12,831.16
(b) Financial Assets	-	-
(i) Trade Receivables	1,769.79	1,064.02
(ii) Cash And Cash Equivalents	113.94	19.65
(v) Other Financial Assets	39.58	2.89
(c) Other Current Assets	1,002.84	1,001.04
Total Current Assets	<u>18,033.66</u>	<u>14,918.76</u>
TOTAL ASSETS (1+2)	<u>24,891.63</u>	<u>22,432.89</u>
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,027.91	1,027.91
(b) Other Equity	14,857.64	13,257.68
Total Equity	<u>15,885.55</u>	<u>14,285.59</u>
2 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	3,363.50	2,927.02
(b) Provisions	78.17	60.50
Total Non-Current Liabilities	<u>3,441.67</u>	<u>2,987.52</u>
3 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,409.28	2,945.55
(ii) Trade Payables	-	-
Total outstanding dues of Micro and Small Enterprise	-	-
Total outstanding dues of Creditors other than Micro and Small Enterprise	208.82	1,432.07
(iii) Other Financial Liabilities	187.24	115.23
(b) Other Current Liabilities	41.33	43.96
(c) Provisions	7.36	30.49
(d) Current Tax Liabilities (Net)	710.38	592.46
Total Current Liabilities	<u>5,564.41</u>	<u>5,159.78</u>
Total Liabilities	<u>9,006.08</u>	<u>8,147.30</u>
TOTAL EQUITY AND LIABILITIES (1+2)	<u>24,891.63</u>	<u>22,432.89</u>



Annexure B: Standalone Statement of Cash Flow

	Amount Rs in Lakhs	
Particulars	For the year ended March 31, 2026	For the year ended March 31, 2025
A Cash Flow from Operating Activities		
Profit before tax	2,255.33	1,996.47
Adjustments for:		
Depreciation & amortisation expenses	1,280.58	1,525.76
Interest income	(0.76)	(0.98)
Interest expenses	810.00	752.71
Provision for doubtful debts & Advances	33.11	-
(Gain)/Loss on sale of property plant and equipment	(2.58)	(35.29)
Operating Profit before Working Capital Changes	4,375.68	4,238.67
Changes in Current Assets and Current Liabilities		
(Increase)/Decrease in Inventories	(2,276.34)	(4,373.83)
(Increase)/Decrease in Trade Receivables	(738.87)	2,379.73
(Increase)/Decrease in Other financial assets	(304.03)	(89.43)
(Increase)/Decrease in Other assets	(0.57)	197.21
Increase/(Decrease) in Trade payables	(1,223.25)	1,432.07
Increase/(Decrease) in Provisions	18.33	(34.81)
Increase/(Decrease) in Other financial liabilities	72.00	12.01
Increase/(Decrease) in Other liabilities	(2.62)	(67.34)
Cash generated from Operations	(79.67)	3,694.28
Taxes Paid	(615.83)	(586.72)
Net Cash Flow from Operating Activities (A)	(695.50)	3,107.56
B Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment	(177.24)	(739.82)
Proceeds from sale of Property, Plant & Equipment	19.21	95.00
Investments in Capital of LLP	(110.00)	-
Interest received	0.76	0.98
Net Cash Flow used in Investing Activities (B)	(267.27)	(643.84)
C Cash Flows from Financing Activities		
Dividend Payment	(33.14)	(1,541.87)
Proceeds from Borrowings	1,900.20	(290.18)
Interest expense paid	(810.00)	(752.71)
Net Cash Flow from Financing Activities (C)	1,057.06	(2,584.76)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)	94.29	(121.04)
Cash and Cash Equivalents at the beginning of the year	19.65	140.69
Cash and Cash Equivalents at the end of the year	113.94	19.65



Manubhai & Shah LLP

Chartered Accountants

Independent Auditor's report on the audit of consolidated quarterly and year to date financial results of Kotyark Industries Limited pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosures Requirements) Regulations, 2015

To
The Board of Directors of
Kotyark Industries Limited

Report on the audited Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of Kotyark Industries Limited (the "Company" or "Holding Company") and its subsidiary (the Holding Company and its subsidiary together referred to as "the Group"), for the quarter and year ended on March 31, 2026 ("the statement"), being submitted by Holding Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligation and Disclosure requirements) Regulations, 2015, as amended ("Listing Regulations").

- i. In our opinion and to the best of our information and according to the explanations given to us, the consolidated financial results include results of following entities:

Sr. No.	Name of Company	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
4	Asian Bio Fuels LLP	Subsidiary / Controlled Entity
5	Parth Renewal Energy LLP	Subsidiary / Controlled Entity

- ii. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- iii. give a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the consolidated profit, consolidated total comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Results section of our report. We are independent of the Group 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 consolidated financial results under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and other auditor in terms of their report referred to in "Other Matter" paragraph below, is sufficient and appropriate to provide a basis for our audit opinion.

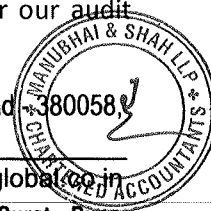
Manubhai & Shah LLP, a Limited Liability Partnership with LLP identity No.AAG-0878

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Ahmedabad • Mumbai • New Delhi • Rajkot • Jamnagar • Baroda • GIFT City • Udaipur • Indore • Surat • Pune



Emphasis of Matter

We draw attention to Note 4 to the Statement, which describes the status of the Parent Company's registration with the Bio-Fuel Authority, Government of Rajasthan, and the related legal proceedings. As stated in the said note, during the pendency of the renewal process, the authorities seized four storage tanks containing raw material (Veg Ester) at the Company's Swaroopganj unit and initiated criminal proceedings against one of the Directors of the Parent company. The Hon'ble Rajasthan High Court, vide order dated August 26, 2025, has permitted continuation of operations for supply commitments to Oil Marketing Companies.

As stated in the said note, the value of the seized raw material continues to be carried as inventory in the accompanying financial statements, since the management of the Parent Company is confident of its release and subsequent use of materials in production. The management of Parent Company has represented that there has been no loss of production or disruption in supplies and that it remains confident of a favourable outcome in the matter.

Our conclusion is not modified in respect of this matter

Responsibilities of management and those charged with governance for the financial statements

These consolidated financial results have been prepared on the basis of the consolidated annual financial statements of the Company for the year ended March 31, 2026.

The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the consolidated net Profit and consolidated other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standards prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Management and Board of Directors of the entities included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of each entity 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 accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated annual financial results by the Management and the Directors of the Holding Company, as aforesaid.

In preparing the consolidated annual financial results, the respective Management and the Board of Directors of the entities included in the Group are responsible for assessing the ability of each entity to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the entities included in the Group are also responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the consolidated financial results

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole are 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 consolidated financial results.

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 consolidated financial results, 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. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of financial statements whether the Company has adequate internal financial controls system in place with reference to financial statements and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management and Board of Directors.
- Conclude on the appropriateness of management's and 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 Group'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 financial statements 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results /financial information of the Company and its subsidiary to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of financial information of such entities included in the consolidated financial results of which we are the independent auditors.

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.

We also performed procedures in accordance with the Circular issued by the Securities & Exchange Board of India under Regulations 33(8) of the Listing Regulations, to the extent applicable.

Other Matters

The figures for the quarters ended December 31, 2025, March 31, 2025 and March 31, 2026 included in the Statement are based on management-certified accounts and have not been subjected to audit or limited review by us. The Group was not required to submit quarterly financial results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for the relevant periods. Consequently, the quarterly figures have been derived by the management from the audited annual financial statements for the respective financial years and have not been independently verified by us. (Refer note no 2 & 8 of Consolidated Financial Results).

Our opinion on the consolidated financial results is not modified in respect of the above matter.

Place: Ahmedabad

Date: April 27, 2026



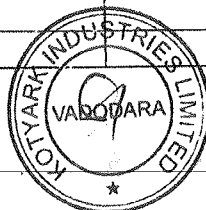
For, Manubhai & Shah LLP
Chartered Accountants
Firm Registration No.: 106041W/W100136

A handwritten signature in black ink, appearing to be "J. D. Shah".

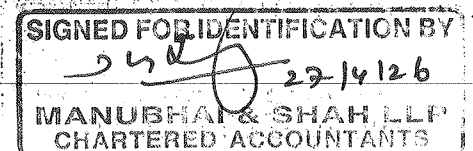
(J. D. Shah)
Partner
Membership No.: 100116
UDIN: 26100116CYHWRY4951

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

Sr. No.	Particulars	Amount Rs in Lakhs				
		Quarter Ended			Year Ended	
		31-Mar-26 Refer Note no 8	31-Dec-25 Refer Note no 8	31-Mar-25 Refer Note no 8	31-Mar-26 Audited	31-Mar-25 Audited
I	Revenue from Operations	6,365.88	10,388.68	1,986.25	31,487.01	28,809.83
II	Other Income	-	-	36.47	4.53	75.09
III	Total Income (I+II)	6,365.88	10,388.68	2,022.72	31,491.54	28,884.92
IV	Expenses					
	(a) Cost of Materials Consumed	4,157.21	6,944.07	566.09	21,221.86	23,240.72
	(b) Purchase of Stock-in-Trade	2,900.85	1,707.61	585.02	5,185.23	3,518.25
	(c) Manufacturing Expenses	153.95	155.65	92.18	607.85	639.63
	(d) Changes in Inventories of Finished Goods, Stock in Trade and Work in Progress	(3,289.92)	109.39	(133.64)	(2,172.62)	(4,362.50)
	(e) Employee Benefits Expenses	172.85	150.64	94.84	537.02	454.17
	(f) Finance Costs	234.65	257.39	151.27	831.91	773.31
	(g) Depreciation and Amortisation Expenses	321.57	320.29	400.37	1,281.70	1,525.76
	(h) Other Expenses	356.63	332.90	221.41	1,313.94	1,054.82
	Total Expenses	5,007.79	9,977.94	1,977.54	28,806.89	26,844.16
V	Profit / (Loss) before Tax (III-IV)	1,358.09	410.74	45.18	2,684.65	2,040.76
VI	Tax Expenses					
	(a) Current Tax	471.00	98.00	(49.75)	846.00	647.25
	(b) Short/(Excess) Provision for Income Tax	(0.79)	(3.27)	-	(4.06)	3.49
	(c) Deferred Tax	(50.17)	-	(56.14)	(93.69)	(63.31)
	Total Tax Expenses	420.04	94.73	(105.89)	748.25	587.43
VII	Profit / (Loss) for the Period (VII-VIII)	938.05	316.01	151.07	1,936.40	1,453.33
VIII	Other Comprehensive Income (Net of tax)					
	(a) Items that will not be reclassified to Profit & Loss					
	Profit / (Loss) on remeasurement of Post Employment Benefit Obligations	23.51	-	(13.46)	23.81	(16.02)
	Incometax relating to this item	(5.92)	-	3.39	(5.99)	4.03
	(b) Items that will be reclassified to Profit & Loss	-	-	-	-	-
	Total- Other Comprehensive Income	17.59	-	(10.07)	17.82	(11.99)
IX	Total Comprehensive Income for the Period (VII+VIII) (Comprising Profit / (Loss) and Other Comprehensive Income for the Period)	955.64	316.01	141.00	1,954.22	1,441.34
X	Profit/(Loss) for the period attributable to:					
	(i) Owner of the company	933.18	312.38	145.49	1,877.10	1,446.87
	(ii) Non-Controlling Interest	4.87	3.64	5.59	59.30	6.46
XI	Other Comprehensive Income for the period attributable to:					
	(i) Owner of the company	17.59	-	(10.07)	17.82	(11.99)
	(ii) Non-Controlling Interest	-	-	-	-	-
XII	Total Comprehensive Income for the period attributable to:					
	(i) Owner of the company	950.77	312.38	135.41	1,894.92	1,434.88
	(ii) Non-Controlling Interest	4.87	3.64	5.59	59.30	6.46
XIII	Earning per Share (Face Value of Rs. 10/- each) - Not Annualised for quarter ended					
	1) Basic	9.08	3.04	1.12	18.26	14.08
	2) Diluted	9.08	3.04	1.42	18.26	14.03



-15-



STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

Notes attached to Audited Consolidated Financial Results for the Year Ended March 31, 2026

1 The above Consolidated financial results of the Group (the "Statement") have been reviewed by the Audit Committee and subsequently approved by the Board of Directors of the Company at its Meeting held on April 27, 2026 and have been subjected to audited by the statutory auditors of the group on which the auditors have expressed an unmodified opinion.

2 The Parent Company was earlier listed on the SME Platform (EMERGE) of the National Stock Exchange of India Limited (NSE). Upon migration, the equity shares of the Parent Company were listed on the Main Board of NSE and BSE Limited (BSE) with effect from March 12, 2026.

Accordingly the Parent Company has adopted Indian Accounting Standards ("Ind AS") effective from April 1, 2025 and date of transition to Ind AS is April 1, 2024 in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (as amended), notified under Section 133 of the Companies Act, 2013, read with relevant rules thereunder, and in compliance with Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with the applicable provisions and guidance issued thereunder.

Accordingly:

(a) The audited consolidated financial results for the year ended March 31, 2025 have been prepared in accordance with Ind AS.

(b) The comparative figures for the quarter ended December 31, 2025 and March 31, 2025, were not published earlier. The conversion of the aforesaid IGAAP figures to IND AS has been carried out by the management, and these IND AS has been carried out by the management, and these IND AS comparative figures have not been subjected to limited review or audit.

3 The group 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.

4 (a) The parent company has manufacturing facilities located at Padgol (Gujarat) and Swaroopganj (Rajasthan). The Company's registration with the Bio-Fuel Authority, Government of Rajasthan, was valid up to July 31, 2022. The parent company applied for renewal on July 06, 2022. As the renewal was delayed, the parent company filed a writ petition before the Hon'ble Rajasthan High Court. The Hon'ble Court directed the parent company to remove certain deficiencies and file a fresh application within one week, and further directed the authorities to take a decision within three weeks. The parent company complied with these directions and submitted all required documents within the stipulated time. Despite such compliance, the renewal was not granted, and the matter remained pending. Consequently, the parent company filed another writ petition before the Hon'ble Rajasthan High Court.

(b) During the pendency of this petition, on July 02, 2025, a team of officials, including a Hon'ble Minister, inspected the Swaroopganj unit of parent company, seized four storage tanks containing raw material (Veg Ester) aggregating to 6,84,000 Litre, and initiated criminal proceedings against one of the Directors of the parent company. The parent company approached the Hon'ble Rajasthan High Court, which, vide order dated August 26, 2025, permitted continuation of operations for fulfillment of supply commitments to Oil Marketing Companies (OMCs). The director of the parent company also filed Writ petition to quash the criminal proceeding and the Hon. Rajasthan High Court vide order dated August 06, 2025 stayed the criminal proceeding. Thus parent company continues to operate its Swaroopganj unit and supply to OMCs in compliance with applicable laws.

(c) The value of the seized raw material continues to be reflected as inventory in the accompanying financial results, as the management is confident of its release and subsequent utilization in the normal course of production. The management confirms that there has been no loss of production or disruption in supplies and remains confident of a favourable outcome in the matter.

SIGNED FOR IDENTIFICATION BY
29/4/26
MANUBHAI & SHAH LLP
CHARTERED ACCOUNTANTS



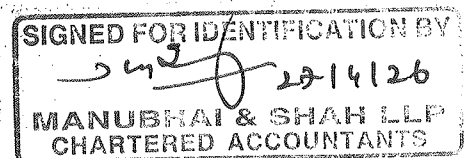
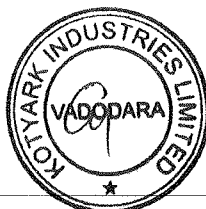
STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026
 Notes attached to Audited Consolidated Financial Results For the Year Ended March 31, 2026

- 5 During the current year, the parent company has subscribed to Capital:
- (a) An amount of Rs. 55.00 Lacs in Parth Renewable Energy LLP representing 55 % of legal and beneficial ownership of the total partner's capital of the Limited Liability Partnership.
- (b) An amount of Rs. 55.00 Lacs in Asia Bio Fuels LLP representing 55 % of legal and beneficial ownership of the total partner's capital of the Limited Liability Partnership.
- Accordingly, both the above entities are considered as subsidiary for consolidation.
- 6 The Board of Directors of the holding parent company at its meeting held on April 27, 2026, has proposed a final dividend of Rs. 5.00 per equity share i.e. 50% on face value of Rs. 10.00 per equity share for the Financial Year 2025-26. This payment is subject to approval by shareholders in the ensuing Annual General Meeting of the Parent Company.
- 7 The shareholders of the Parent Company at the Annual General Meeting held on September 29, 2025 approved a final dividend of Rs. 1.00 per equity share (i.e., 10% on the face value of Rs. 10 each) for the financial year 2024-25. Pursuant to a request from the promoter group, the promoters holding 69,65,022 equity shares have voluntarily relinquished their right to receive the dividend, amounting to Rs. 69.65 lakhs in accordance with the provisions of the Companies Act, 2013 and the Articles of Association of the Company. Accordingly, the Parent Company has paid dividend on 33,14,094 equity shares aggregating to Rs. 33.14 lakhs.
- 8 The figures reported in the Consolidated financial results for the quarters ended December 31, 2025, March 31, 2025 and March 31, 2026 are based on management-certified accounts and have not been subjected to audit or limited review by the statutory auditors. The Company was not required to submit quarterly financial results under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) for the relevant periods. Accordingly, while the annual financial statements for the respective financial years have been audited and published, the quarterly figures have been derived by the management from such audited financial statements, and the same have not been subjected to audit or review by the statutory auditors.
- 9 The Reconciliation of Net Profit or loss to total comprehensive income between Consolidated financial result as per previous GAAP and Ind AS for the year ended on March 31, 2025 are as under:

#	Particulars	Amount Rs. In lacs for year ended on March 31, 2025
A	Net profit under Previous Indian GAAP	1,441.34
B	Impact / adjustment on adoption of Ind AS - remeasurement of Post Employment Benefit Obligations	11.99
C	Net Profit as per Ind AS	1,441.34
D	Other Comprehensive Income	(11.99)
C	Total Comprehensive Income	1,441.34

- 10 The reconciliation of Total Equity between Consolidated financial result as per previous GAAP and Ind AS as at March 31, 2025, April 01, 2024 are as under:

#	Particulars	Amount Rs. In lacs As at March 31, 2025	As at April 01, 2024
A	Total Equity (Including Reserves) as per previous GAAP	14,305.45	14,412.44
B	Compulsory Convertible Debentures considered as Instrument entirely in Equity due to adoption of Ind AS	1,906.26	646.25
C	Total Equity (Including Reserves) as per Ind AS	16,211.71	15,058.69



Kotyark Industries Limited
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Ramakaka Temple Road, Chhani Vadodara 391740
Ph: +91 95109-76156 Email: Info@kotyark.com
Website: www.kotyark.com
CIN: L24100GJ2016PLC094939

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON MARCH 31, 2026

Notes attached to Audited Consolidated Financial Results For the Year Ended March 31, 2026

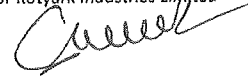
- 11 Audited Statement of Assets and liabilities and Statement of Cash Flow are attached as "Annexure A" and "Annexure B" respectively.

- 12 In accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the above Results of the group 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 Parent Company are listed i.e. www.nseindia.com and www.bseindia.com.

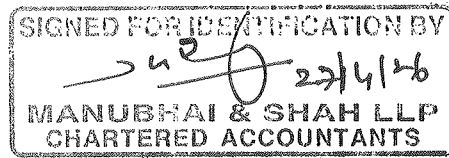
Date: April 27, 2026

Place: Vadodara

For Kotyark Industries Limited

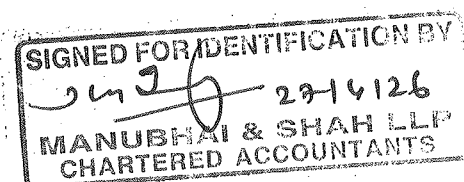


Gaurang Shah
Chairman Cum Managing Director
DIN: 03502841



Annexure A: Consolidated Statement of Assets and Liabilities

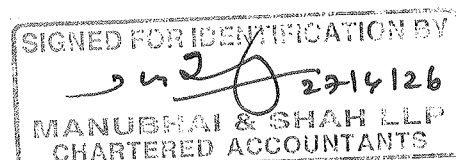
	Amount Rs in Lakhs	
Particulars	As at March 31, 2026 Audited	As at March 31, 2025 Audited
I. ASSETS		
1 Non-Current Assets		
(a) Property, Plant And Equipment	5,533.10	6,598.76
(b) Right of Use Asset	117.95	119.61
(c) Capital	1,339.57	1,291.47
(c) Financial Assets	-	-
(i) Other Assets	707.34	444.72
(d) Deferred Tax assets (net)	109.21	21.52
Total Non-Current Assets	7,807.17	8,476.08
2 Current Assets		
(a) Inventories	15,114.26	12,831.16
(b) Financial Assets		
(i) Trade Receivables	1,769.79	961.57
(ii) Cash And Cash Equivalents	138.57	36.45
(iii) Other Financial Assets	129.58	2.89
(c) Other Current Assets	1,101.34	1,186.63
Total Current Assets	18,253.54	15,018.70
TOTAL ASSETS (1+2)	26,060.71	23,494.78
II. EQUITY AND LIABILITIES		
1 Equity		
(a) Equity Share Capital	1,027.91	1,027.91
(b) Other Equity	17,045.58	15,183.80
Total Equity	18,073.49	16,211.71
2 Non Controlling Interest	157.86	8.57
3 Non-Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	2,077.64	2,927.02
(ii) Provisions	78.16	60.50
(b) Provisions	2,155.80	2,987.52
Total Non-Current Liabilities	2,155.80	2,987.52
4 Current Liabilities		
(a) Financial Liabilities		
(i) Borrowings	4,409.28	2,053.26
(ii) Trade Payables	-	-
Total outstanding dues of Micro and Small Enterprise	-	-
Total outstanding dues of Creditors other than Micro and Small Enterprise	72.40	1,229.49
(iii) Other Financial Liabilities	85.15	198.35
(b) Other Current Liabilities	293.82	172.13
(c) Provisions	8.34	30.74
(d) Current Tax Liabilities (Net)	804.57	603.01
Total Current Liabilities	5,673.56	4,286.98
Total Liabilities	7,829.36	7,274.50
TOTAL EQUITY AND LIABILITIES (1+2)	26,060.71	23,494.78



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

Annexure B : Consolidated Statement of Cash Flows for the year ended March 31, 2026

Particulars	Amount Rs in Lakhs	
	For the year ended March 31, 2026	For the year ended March 31, 2025
A Cash Flow from Operating Activities		
Profit before tax	2,684.65	2,040.76
Adjustments for:		
Depreciation & amortisation expenses	1,281.70	1,525.87
Interest income	(0.83)	(0.98)
Interest expenses	810.13	752.71
Provision for doubtful debts & Advances	33.11	-
(Gain)/Loss on sale of property plant and equipment	(2.58)	(35.30)
Operating Profit before Working Capital Changes	4,806.18	4,283.06
Changes in Current Assets and Current Liabilities		
(Increase)/Decrease in Inventories	(2,283.10)	(4,373.83)
(Increase)/Decrease in Trade Receivables	(841.33)	2,482.17
(Increase)/Decrease in Other financial assets	(389.29)	(87.72)
(Increase)/Decrease in Other assets	85.29	63.91
Increase/(Decrease) in Trade payables	(1,157.09)	1,229.48
Increase/(Decrease) in Provisions	19.06	(34.83)
Increase/(Decrease) in Other financial liabilities	(113.20)	13.61
Increase/(Decrease) in Other liabilities	121.69	104.31
Cash generated from Operations	248.21	3,680.16
Taxes Paid	(640.38)	(588.19)
Net Cash Flow from Operating Activities (A)	(392.17)	3,091.97
B Cash Flow from Investing Activities		
Purchase of Property, Plant & Equipment	(279.11)	(1,439.07)
Proceeds from sale of Property, Plant & Equipment	19.21	95.00
Interest received	0.83	0.98
Net Cash Flow used in Investing Activities (B)	(259.07)	(1,343.09)
C Cash Flows from Financing Activities		
Dividend Payment	(33.14)	(1,541.87)
Proceeds from Capital of Non-controlling Interest	90.00	-
Proceeds from Compulsory Convertible Debentures	-	1,260.00
Proceeds from / (Repayment of) Borrowings	1,506.63	(1,182.45)
Interest expense paid	(810.13)	(752.71)
Net Cash Flow from Financing Activities (C)	753.36	(2,217.03)
Net Increase / (Decrease) in Cash and Cash Equivalents (A+ B+ C)	102.12	(468.15)
Cash and Cash Equivalents at the beginning of the year	36.45	504.60
Cash and Cash Equivalents at the end of the year	138.57	36.45





Regd. Office:
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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: April 27, 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: Declaration pursuant to Regulation 33(3)(d) of the 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 Compliance with Regulation 33(3) (d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended by the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, vide notification no. SEBI/LAD-NRO /GN/2016-17 /001 dated May 25, 2016 and circular no. CIR/CFD/CMD /56/2016 dated May 27, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. Manubhai & Shah LLP, Chartered Accountant, (FRN:106041W) Ahmedabad, have issued an Audit Report with unmodified opinion on the Standalone and Consolidated Audited Financial Results of the Company for the Quater and year ended March 31, 2026.

You are requested to take the same on record.

Thanking You.

Yours faithfully,
For, Kotyark Industries Limited

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

Place: Vadodara