



Date: 12th February, 2026

The Listing Compliance Department
BSE Limited
Phiroze Jee Jee Bhoy Towers,
Dalal Street, Mumbai – 400001
Scrip code: 526209

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

Subject: Outcome of the meeting of the Board of Directors of K.S. Oils Limited (“The Company”) held on February 12, 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/Ma’am,

Pursuant to Regulation 30 read with Para A of Schedule 1 and Regulation 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. February 12, 2026, has, inter alia considered and approved the following matters:

1. Unaudited Financial Results for the 3rd Quarter and Nine months ended December 31, 2025, as recommended by the Audit Committee. A copy of Un-Audited Financial Results along with Limited- Review Reports, received from M/s. NJG & Co., Statutory Auditors, are enclosed as **Annexure I** herewith as per Regulation 33 of the Listing Regulations.
2. Approval of Policies (Determining Material Subsidiary, Risk Management Policy, Determination of Materiality for Disclosure of Events Information, POSH Policy, Related Party Transaction Policy and Whistle Blower Policy & Vigil Mechanism).
3. Appointment of M/s Ernest & Young LLP (“EY”), as an Internal Auditors of the Company under section 138 of the Companies Act 2013.

The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular, are given in Annexure-II.

The Board Meeting commenced at 4:00 (1ST) and concluded at 04.15 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

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by Jyoti Sharma
Date: 2026.02.12
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Jyoti Sharma
Company Secretary & Compliance Officer
M. No. A55135

Place: Gurgaon

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.com

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 Review Report on Unaudited Standalone Financial Results of the Company Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To
The Board of Directors
K.S. Oils Limited

1. We have reviewed the accompanying Statement of unaudited standalone financial results ("the Statement") of K.S. Oils Limited ("the Company") for the quarter ended 31st December 2025 and the year to date results for the period from 1st April 2025 to 31st December 2025, 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 Regulation").
2. This statement, which is the responsibility of the Company's management and has been approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, *Interim Financial Reporting*, as prescribed under Section 133 of the Companies Act, 2013, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on the statement based on our review.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*, issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review is limited to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For NJG & Co.
Chartered Accountants

Suyash Raj
Nahata

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Raj Nahata
Date: 2026.02.12 17:08:23
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(CA Suyash Raj Nahata)
Partner, Mem. No 529644
Firm Regn. No.019718N
UDIN: 26529644WOJSNK6428

Place: New Delhi
Date: 12th February 2026



K.S. OILS LIMITED

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

CIN: L15141M01985PLC003171

Unaudited Financial results for Quarter/Nine Months Ended 31st December, 2025

(INR Lakhs)

Sr. No.	Particulars	Quarter ended			Nine Months		Year Ended
		31-Dec-25	30-Sep-25	31-Dec-24	31-Dec-25	31-Dec-24	31-Mar-25
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	INCOME						
	Revenue from operations	3,654	129	-	3,784	-	-
	Other income	72	43	-	115	-	2
	Total Income	3,727	172	-	3,899	-	2
II	EXPENSES						
	Cost of materials consumed	5,908	2,836	-	8,744	-	-
	Changes in inventories of Finished Goods, Work in Progress and Stock in Trade	(2,287)	(2,707)	-	(4,993)	-	-
	Employee benefits expense	68	60	-	128	-	-
	Finance costs	118	31	-	148	-	-
	Depreciation and amortisation expense	539	366	535	1,549	1,605	2,139
	Administrative and Other expenses	68	103	-	215	-	93
	Total Expenses	4,414	689	535	5,791	1,605	2,231
III	Profit/Loss Before Exceptional Item and Tax (I - II)	(688)	(517)	(535)	(1,892)	(1,605)	(2,229)
IV	Exceptional Items	-	-	-	-	-	-
V	Loss Before Tax (III - IV)	(688)	(517)	(535)	(1,892)	(1,605)	(2,229)
VI	Tax expense						
	(a) Current tax expense	-	-	-	-	-	-
	(b) Deferred tax expense	-	-	-	-	-	-
VII	Profit/(Loss) for the period (V - VI)	(688)	(517)	(535)	(1,892)	(1,605)	(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)	-	-	-	-	-	-
IX	Total Comprehensive Income / (Loss) After Tax for the Period (VII + VIII)	(688)	(517)	(535)	(1,892)	(1,605)	(2,229)
X	Paid-up Equity Share Capital (Face Value of 1 each)	1,698	1,698	4,592	1,698	4,592	1,698
XI	Earnings Per Share (Not Annualised)						
	Basic (In ₹)	(0.40)	(0.30)	(0.12)	(1.11)	(0.35)	(1.31)
	Diluted (In ₹)	(0.40)	(0.30)	(0.12)	(1.11)	(0.35)	(1.31)

See accompanying notes to the Financial Statements.

Notes to Statement of Unaudited Financial Results for the Quarter and Nine Months Ended 31st December, 2025:

1	The above Unaudited Financial Results for the quarter and nine months ended 31 December 2025 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on Thursday, 12 February 2026. The Statutory Auditors of the Company have carried out a Limited Review of the same.
2	The financial results have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 prescribed under Section 133 of the Companies Act, 2013 read with relevant rules thereunder and other accounting principles generally accepted in India and in compliance with SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015.
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	The financial results have been prepared on a going concern basis considering the completion of acquisition of the Company as a going concern pursuant to the order of the Hon'ble NCLT, the continued financial support from the new management, and the gradual recommencement of operations during the financial year 2025-26.
5	The figures for the corresponding previous quarter and nine months ended relate to the period when the Company was under liquidation and are not strictly comparable with the current period.
6	Previous period figures have been regrouped and reclassified wherever necessary to inform to the current period presentation.

For K. S. Oils Limited

Aman
Bhutoria
Digitally signed by Aman Bhutoria
Date: 2026.02.12 17:32:42 +0530'
Aman Bhutoria
Whole Time Director
DIN: 08010368
Place: Gurugram
Date: 12-Feb-2026



Annexure-II

The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular, are as under:

Sr. No.	Particulars	Description
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment of M/s. Ernest & Young LLP , Internal Auditor of the Company
2	Date of appointment/ cessation	February 12, 2026
3	Terms of appointment/ re-appointment	For FY 2025-26
4	Brief profile (in case of appointment)	EY is a Limited Liability Partnership, registered under the Limited Liability Partnership Act, 2008 in India. EY is a global leader in their four integrated service lines viz. assurance, tax, strategy & transactions and consulting services.
5	Disclosure of relationship between directors (in case of appointment)	Not Applicable

**Jyoti
Sharma**
Digitally signed
by Jyoti Sharma
Date: 2026.02.12
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K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

Corporate Office

804, 8th Floor, Park Centra
Sector-30, Gurgaon-122001,
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