**Date: 13th November, 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 November 13, 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 III 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. November 13, 2026, has, inter alia considered and approved the following matters:

1. Unaudited Financial Results for the 2nd quarter & half year ended September 30, 2026, 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 herewith as per Regulation 33 of the Listing Regulations.
2. Appointment of M/s Ernst & Young LLP as Internal Auditor of the Company for the FY 2026-27.

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

3. Annual Report for FY 2025-26 comprising the Board's Report and Annexures thereto, including Management Discussion and Analysis Report, Corporate Governance Report, Audited Financial Statement.
4. Convening the 40th Annual General Meeting ("AGM") on Friday, December 18, 2026 at 03:00 P.M. (IST) through Video Conferencing ("VC") / Other Audio Visual Means ("OAVM") and in connection with holding the AGM:
   a) Notice of 40th AGM;
   b) Fixing of Friday, Friday, December 11, 2026, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 40th AGM of the Company;
   c) Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limited (CDSL), on all the resolutions mentioned in the Notice convening 40th AGM of the Company;

   The remote e-Voting facility will be available during following period at www.evotingindia.com Commencement of remote e-Voting: 09:00 A.M. (IST) on Tuesday, December 15, 2026 End of remote e-Voting: 05:00 P.M. (IST) on December 17, 2026.

   In compliance with the provisions of Sections 101 and 136 of the Companies Act, 2013 read with Rule 18 of the Companies (Management and Administration) Rules, 2014 and in line with the MCA Circulars and the SEBI Circulars, the Notice of the 24th AGM along with Annual Report for FY26, will be sent to the eligible shareholders and all concerned in due course of time, only through electronic mode on the e-mail IDs registered with the Company/ Depositories/ Depository Participants.

Notice of 40th AGM and Annual Report for FY26 will be available on the Company's website, i.e.: www.ksoils.in and website of the Stock Exchanges, i.e., the BSE Limited at www.bseindia.com and the National Stock Exchange of India Limited at https://www.nseindia.com.
The AGM Notice will also be available on the website of CDSL at www.evotingindia.com.

3. Fix date for 40th Annual General Meeting and Record date for the Financial Year 2025-26.

5. Appointment of Mr. Rajeev Raj Kumar, practicing company secretary, FCS-6334, CP No. 25590, as the Scrutinizer, to scrutinize remote e-Voting process and e-Voting during the 40th AGM in a fair and transparent manner.

The Board Meeting commenced at 04.30 P.M. (1ST) and concluded at 04.40 P.M. (IST)

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

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

**Jyoti Sharma**
**Company Secretary & Compliance Officer**
**M. No. A55135**
**Place:** Gurugram

Annexure-I

The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular, re 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~~ | November 13, 2026 |
| 3 | Terms of appointment/re-appointment | For FY 2026-27 |
| 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 |
| 6 | Information required pursuant to BSE Circular no. LIST/COMP/14/2018-19 and NSE Circular No. NSE/CML/2018/24 dated 20 June 2018. | Not Applicable |

K.S. OILS LIMITED

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

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

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

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

**NJG & CO.**
**CHARTERED ACCOUNTANTS**

**115, NEW DELHI HOUSE,**
**27, BARAKHAMBA ROAD,**
**NEW DELHI – 110001**
**Tel. No. 011-23325314**
**E-mail: njg_co@yahoo.co.in**

**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 and half year ended 30 September 2026, 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
Digitally signed by Suyash Raj Nahata
Date: 2026.11.13 17:09:04 +05'30'

**(CA Suyash Raj Nahata)**
**Partner, Mem. No 529644**
**Firm Regn. No.019718N**
**UDIN: 26529644FESSXZ5256**

**Place: New Delhi**
**Date: 13th November 2026**

**K.S. OILS LIMITED**

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

CIN: L15141M01985PLC003171

**Statement of Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2026**

*(₹ in Crores)*

| Sr. No. | Particulars | Quarter ended | | | Half year ended | | Year ended |
|---|---|---|---|---|---|---|---|
| | | 30-09-2026 | 30-06-2026 | 30-09-2025 | 30-09-2026 | 30-09-2025 | 31-03-2026 |
| | | Unaudited | Unaudited | Unaudited | Unaudited | Unaudited | Audited |
| **I** | **Income** | | | | | | |
| | Revenue from operations | 88.25 | 162.09 | 1.29 | 250.34 | 1.29 | 103.15 |
| | Other income | 0.96 | 0.56 | 0.43 | 1.51 | 0.43 | 5.11 |
| | **Total income** | **89.21** | **162.65** | **1.72** | **251.86** | **1.72** | **108.26** |
| **II** | **Expenses** | | | | | | |
| | Cost of materials consumed | 104.57 | 116.96 | 28.36 | 221.52 | 28.36 | 131.87 |
| | Changes in inventories of finished goods, work-in-progress and stock-in-trade | (18.91) | 35.47 | (27.07) | 16.56 | (27.07) | (35.47) |
| | Employee benefits expense | 2.80 | 2.42 | 0.60 | 5.22 | 0.60 | 2.94 |
| | Finance costs | 4.08 | 2.67 | 0.31 | 6.75 | 0.31 | 3.71 |
| | Depreciation and amortisation expense | 2.91 | 6.14 | 3.66 | 9.06 | 10.10 | 22.89 |
| | Other expenses | 2.64 | 3.53 | 1.03 | 6.18 | 1.47 | 3.72 |
| | **Total expenses** | **98.09** | **167.20** | **6.89** | **265.28** | **13.77** | **129.66** |
| **III** | **Profit / (Loss) before exceptional items and tax (I-II)** | **(8.88)** | **(4.55)** | **(5.17)** | **(13.42)** | **(12.05)** | **(21.40)** |
| IV | Exceptional items | - | - | - | - | - | - |
| **V** | **Profit / (Loss) before tax (III-IV)** | **(8.88)** | **(4.55)** | **(5.17)** | **(13.42)** | **(12.05)** | **(21.40)** |
| **VI** | **Tax expense** | | | | | | |
| | (a) Current tax | - | - | - | - | - | - |
| | (b) Deferred tax asset/(liability) | (1.34) | 1.21 | - | (0.12) | - | (7.40) |
| **VII** | **Profit / (Loss) for the period (V-VI)** | **(7.54)** | **(5.76)** | **(5.17)** | **(13.30)** | **(12.05)** | **(14.00)** |
| VIII | Other comprehensive income (net of tax) | - | - | - | - | - | - |
| **IX** | **Total comprehensive income for the period (VII+VIII)** | **(7.54)** | **(5.76)** | **(5.17)** | **(13.30)** | **(12.05)** | **(14.00)** |
| X | Paid-up equity share capital (face value ₹1 each) | 16.98 | 16.98 | 16.98 | 16.98 | 16.98 | 16.98 |
| XI | Other equity | | | | | | 0.15 |
| **XII** | **Earnings per share (₹) (not annualised)** | | | | | | |
| | (a) Basic | (0.44) | (0.34) | (0.30) | (0.78) | (0.71) | (0.82) |
| | (b) Diluted | (0.44) | (0.34) | (0.30) | (0.78) | (0.71) | (0.82) |

**Notes:**

1. The above results for the quarter and half year ended 30th September 2026 were reviewed by the Audit Committee and approved by the Board of Directors at their meetings held on 13th November 2026. The Statutory Auditors have carried out a limited review of these results in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015.
2. The results have been prepared in accordance with Ind AS 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder.
3. The Company operates in a single segment i.e. "Edible Oil" in terms of Ind AS 108.
4. Statement of Assets and Liabilities as at 30th September 2026 and Statement of Cash Flows for the half year ended 30th September 2026 are annexed.
5. The Company was acquired as a going concern by Soy-Sar Edible Private Limited under the liquidation process pursuant to the order of Hon'ble NCLT, Indore Bench dated 3rd February 2025. The Kota plant commenced operations from 1st October 2025 and the Guna plant from 1st April 2026. Hence, figures for the quarter and half year ended 30th September 2025 are not comparable.
6. During the quarter, the Company has changed its method of depreciation on property, plant and equipment from Written Down Value (WDV) to Straight Line Method (SLM) with effect from 1st July 2026. After revival under the resolution plan approved by the Hon'ble NCLT, the Kota and Guna plants have been refurbished and are in continuous operation at stable capacity, and management's technical evaluation indicates that the economic benefits from these assets will be consumed evenly over their remaining useful lives; SLM better reflects this pattern. The change is a change in accounting estimate and has been applied prospectively in accordance with Ind AS 16 and Ind AS 8, over the remaining useful lives as per Schedule II to the Companies Act, 2013. As a result, depreciation for the quarter and half year ended 30th September 2026 is lower by Rs 3.24 crore, loss before tax is lower by Rs 3.24 crore and deferred tax charge is higher by Rs 0.81 crore. Figures for the quarter ended 30th June 2026 are not affected.
7. Previous period figures have been regrouped / rearranged wherever necessary.

**For K.S. Oils Limited**

Aman Bhutoria

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Date: 2026.11.13 17:39:05 +05'30'

**Aman Bhutoria**
Whole Time Director
DIN: 08010368
Place: Gurugram
Date: 13 November 2026

**K.S. OILS LIMITED**

**Statement of Cash Flows for the half year ended 30th September 2026**

(₹ in Crores)

| Particulars | Half year ended 30-09-2026 | Half year ended 30-09-2025 |
|---|---|---|
| **A. Cash flow from operating activities** | | |
| Profit / (Loss) before tax | (13.42) | (12.05) |
| Adjustments for: | | |
| Depreciation and amortisation | 9.06 | 10.10 |
| Finance costs | 6.75 | 0.31 |
| **Operating profit before working capital changes** | **2.39** | **(1.64)** |
| Changes in working capital: | | |
| (Increase) / decrease in inventories | (1.63) | (27.52) |
| (Increase) / decrease in trade receivables | (1.87) | - |
| (Increase) / decrease in short-term loans and advances | 0.86 | 22.05 |
| (Increase) / decrease in other current assets | (5.96) | 6.76 |
| (Increase) / decrease in other financial assets | 0.04 | - |
| Increase / (decrease) in trade payables | (4.63) | - |
| Increase / (decrease) in other financial liabilities | 6.85 | - |
| Increase / (decrease) in other current liabilities | (0.67) | - |
| Increase / (decrease) in provisions | 0.04 | - |
| **Cash generated from operations** | **(4.59)** | **(0.35)** |
| Income tax paid (net) | (0.04) | |
| **Net cash from / (used in) operating activities (A)** | **(4.63)** | **(0.35)** |
| | | |
| **B. Cash flow from investing activities** | | |
| Purchase of PPE / CWIP (incl. ROU, capital advances and capital creditors) | (50.80) | (36.26) |
| **Net cash from / (used in) investing activities (B)** | **(50.80)** | **(36.26)** |
| | | |
| **C. Cash flow from financing activities** | | |
| Non-current borrowings (net) | 23.34 | 36.92 |
| Current borrowings (net) | 39.39 | - |
| Lease liabilities (net) | 0.15 | (0.31) |
| Finance costs paid | (6.75) | - |
| Other movement in equity | (0.02) | - |
| **Net cash from / (used in) financing activities (C)** | **56.11** | **36.61** |
| | | |
| **Net increase / (decrease) in cash and cash equivalents (A+B+C)** | **0.68** | **-** |
| Cash and cash equivalents - opening | - | - |
| Rounding off (31-03-26 figures in lakh) | 0.00 | - |
| **Cash and cash equivalents - closing** | **0.68** | **-** |

**For K.S. Oils Limited**

Aman Bhutoria

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Date: 2026.11.13 17:41:18 +05'30'

**Aman Bhutoria**
Whole Time Director
DIN: 08010368
Place: Gurugram
Date: 13 November 2026

**K.S. OILS LIMITED**

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

CIN: L15141M01985PLC003171

**Statement of Assets and Liabilities as at 30th September 2026**

*(₹ in Crores)*

| Particulars | As at 30-09-2026 | As at 31-03-2026 |
|---|---|---|
| **ASSETS** | | |
| **Non-current assets** | | |
| (a) Property, plant and equipment | 209.37 | 206.72 |
| (b) Capital work-in-progress | 100.80 | 81.17 |
| (c) Right-of-use assets | 0.54 | 0.57 |
| (d) Other financial assets | 0.68 | 0.72 |
| (e) Other non-current assets - capital advances | 2.50 | - |
| (f) Deferred tax assets (net) | 7.52 | 7.40 |
| **Total non-current assets** | **321.42** | **296.58** |
| **Current assets** | | |
| (a) Inventories | 74.39 | 72.76 |
| (b) Financial assets | | |
| (i) Trade receivables | 5.13 | 3.26 |
| (ii) Cash and cash equivalents | 0.68 | - |
| (iii) Short-term loans and advances | 12.18 | 13.04 |
| (c) Current tax assets (net) | 0.09 | 0.05 |
| (d) Other current assets | 20.11 | 14.15 |
| **Total current assets** | **112.59** | **103.26** |
| **TOTAL ASSETS** | **434.00** | **399.84** |
| | | |
| **EQUITY AND LIABILITIES** | | |
| **Equity** | | |
| (a) Equity share capital | 16.98 | 16.98 |
| (b) Other equity | (13.17) | 0.15 |
| **Total equity** | **3.81** | **17.13** |
| **Non-current liabilities** | | |
| (a) Borrowings | 48.62 | 25.28 |
| (b) Lease liabilities | 0.56 | 0.41 |
| (c) Provisions | - | - |
| **Total non-current liabilities** | **49.18** | **25.69** |
| **Current liabilities** | | |
| (a) Financial liabilities | | |
| (i) Borrowings | 328.75 | 289.36 |
| (ii) Trade payables | 3.47 | 8.10 |
| (iii) Other financial liabilities | 31.29 | 24.44 |
| (b) Other current liabilities | 15.84 | 33.51 |
| (c) Provisions | 1.65 | 1.61 |
| **Total current liabilities** | **381.01** | **357.02** |
| **TOTAL EQUITY AND LIABILITIES** | **434.00** | **399.84** |

**For K.S. Oils Limited**

Aman Bhutoria

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Date: 2026.11.13 17:47:50 +05'30'

**Aman Bhutoria**

Whole Time Director

DIN: 08010368

Place: Gurugram