



Date: August 25, 2025

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

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

Scrip code: 526209

Scrip code: KSOILS

Subject: Clarification Letter for clerical and typographical error in the Annexure III Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Dear Sir/Madam,

In continuation with the earlier outcome vide ref no. BSE/NSE/2025-2026/06 for the Board Meeting held on August 12, 2025, we hereby inform you that we are hereby rectified the inadvertent clerical/typographical error in the Annexure III Disclosure under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 under Point 4.

We are hereby submitting the revised outcome of Board Meeting after rectified all the clerical errors for the good corporate governance.

We would like to further inform that it was a clerical error which was unintentional and not deliberate. You are kindly requested to accept this application and take into the records

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

Thanking you,
Yours faithfully,

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

Jyoti Sharma
Company Secretary
M. No. A55135

Place: 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



REF NO. BSE/NSE/2025-2026/06

Date: August 25, 2025

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

Scrip code: 526209

Scrip code: KSOILS

Subject: Revised Outcome of the meeting of the Board of Directors of K.S. Oils Limited ("The Company") held on August 12, 2025.

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

Dear Sir/Madam,

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

1. Unaudited & Audited (Standalone) Financial Results of the Company, as recommended by the Audit Committee along with Limited Review Report and Audit Report received from Statutory Auditor for the following periods:

Sr. No.	Particulars	Period	Unaudited/Audited
1	Financial Year 2017-18	i. 3 rd quarter Ended and Nine Months Ended December 31, 2017. ii. 4 th Quarter and Financial Year Ended March 31, 2018.	i. Unaudited Standalone & Financial Results with Limited Review Report. ii. Audited Standalone Financial Results with Audit Report Thereon.
2	Financial Year 2018-19	i. 1 st Quarter Ended June 30, 2018. ii. 2 nd Quarter and Half Year Ended September 30, 2018. iii. 3 rd quarter Ended and Nine Months Ended December 31, 2018. iv. 4 th Quarter and Financial Year Ended March 31, 2019.	i. Unaudited Standalone & Financial Results with Limited Review Report. ii. Unaudited Standalone Financial Results with Limited Review Report. iii. Unaudited Standalone & Financial Results with Limited Review Report. iv. Audited Standalone Financial Results with Audit Report Thereon.

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3	Financial Year 2019-20	i. 1 st Quarter Ended June 30, 2019. ii. 2 nd Quarter and Half Year Ended September 30, 2019. iii. 3 rd quarter Ended and Nine Months Ended December 31, 2019. iv. 4 th Quarter and Financial Year Ended March 31, 2020.	i. Unaudited Standalone & Financial Results with Limited Review Report. ii. Unaudited Standalone Financial Results with Limited Review Report. iii. Unaudited Standalone & Financial Results with Limited Review Report. iv. Audited Standalone Financial Results with Audit Report Thereon.
4	Financial Year 2020-21	i. 1 st Quarter Ended June 30, 2020. ii. 2 nd Quarter and Half Year Ended September 30, 2020. iii. 3 rd quarter Ended and Nine Months Ended December 31, 2020. iv. 4 th Quarter and Financial Year Ended March 31, 2021.	i. Unaudited Standalone & Financial Results with Limited Review Report. ii. Unaudited Standalone Financial Results with Limited Review Report. iii. Unaudited Standalone & Financial Results with Limited Review Report. iv. Audited Standalone Financial Results with Audit Report Thereon.
5	Financial Year 2021-22	i. 1 st Quarter Ended June 30, 2021. ii. 2 nd Quarter and Half Year Ended September 30, 2021. iii. 3 rd quarter Ended and Nine Months Ended December 31, 2021. iv. 4 th Quarter and Financial Year Ended March 31, 2022.	i. Unaudited Standalone & Financial Results with Limited Review Report. ii. Unaudited Standalone Financial Results with Limited Review Report. iii. Unaudited Standalone & Financial Results with Limited Review Report. iv. Audited Standalone Financial Results with Audit Report Thereon.

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6	Financial Year 2022-23	i. 1 st Quarter Ended June 30, 2022. ii. 2 nd Quarter and Half Year Ended September 30, 2022. iii. 3 rd quarter Ended and Nine Months Ended December 31, 2022. iv. 4 th Quarter and Financial Year Ended March 31, 2023.	i. Unaudited Standalone & Financial Results with Limited Review Report. ii. Unaudited Standalone Financial Results with Limited Review Report. iii. Unaudited Standalone & Financial Results with Limited Review Report. iv. Audited Standalone Financial Results with Audit Report Thereon.
7	Financial Year 2023-24	i. 1 st Quarter Ended June 30, 2023. ii. 2 nd Quarter and Half Year Ended September 30, 2023. iii. 3 rd quarter Ended and Nine Months Ended December 31, 2023. iv. 4 th Quarter and Financial Year Ended March 31, 2024.	i. Unaudited Standalone & Financial Results with Limited Review Report. ii. Unaudited Standalone Financial Results with Limited Review Report. iii. Unaudited Standalone & Financial Results with Limited Review Report. iv. Audited Standalone Financial Results with Audit Report Thereon.
8	Financial Year 2024-25	i. 1 st Quarter Ended June 30, 2024. ii. 2 nd Quarter and Half Year Ended September 30, 2024. iii. 3 rd quarter Ended and Nine Months Ended December 31, 2024. iv. 4 th Quarter and Financial Year Ended March 31, 2025.	i. Unaudited Standalone & Financial Results with Limited Review Report. ii. Unaudited Standalone Financial Results with Limited Review Report. iii. Unaudited Standalone & Financial Results with Limited Review Report. iv. Audited Standalone Financial Results with Audit Report Thereon.
9	Financial Year 2025-26	1 st Quarter Ended June 30, 2025.	Unaudited Standalone & Financial Results with Limited Review Report.

We hereby enclose the following:

- A copy of Un-Audited & Audited (Standalone) Financial Result for the aforesaid period along with Auditor's Report & Limited Review Report;
- A copy of statement of impact of modified opinion.

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Village Tathed, Baran Road, kota, Rajasthan



c) Declaration of unmodified opinion of Audit Qualification.

2. Appointment of Mr. Virendra Kumar Singhvi (DIN: 00028824), as an Additional Director in the category of Executive Director of the Company with effect from August 12, 2025 for a first term of five consecutive years, commencing from August 12, 2025 to August 11, 2030 (both days inclusive), subject to the approval of the members of the Company at the ensuing 39th Annual General Meeting ("AGM") of the Company;
The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular, are given in Annexure-I.
3. Appointment of M/s NJG & Co., Chartered Accountants (Firm Registration No. 019718N), as a Statutory Auditors of the Company for a period five consecutive years from 39th AGM till the conclusion of the 44th AGM to be held in the year 2030, subject to the approval of the shareholders of the Company.
The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular, are given in Annexure-II.
4. Appointed M/s RPA & Partners., a practicing company secretary firm, represented by its Mr. Ranjeet Pandey, bearing ICSI Membership No.: FCS 5922 and C.P. No. 6087 as the Secretarial Auditor of the Company for the first term of five consecutive years, to conduct the Secretarial Audit of five consecutive financial years commencing on April 01, 2025, until March 31, 2030, in terms of Section 204 of the Companies Act, 2013 read with the Companies (Appointment and Remuneration) Rules, 2014 and Regulation 24A of the SEBI Listing Regulations; which is subject to approval by the members of the Company in the ensuing 39th AGM of the Company.
The details as required under Regulation 30 of the SEBI Listing Regulations read with SEBI Master Circular, are given in Annexure-III.
5. Shifting of the Registered Office of the Company from one State to another;
6. Annual Report for the financial year 2016-17 to 2024-25, including Board's Report, Management Discussion & Analysis Report, Corporate Governance Report;
7. Notice of 31st Annual General Meeting ("AGM") to be convened on Thursday, September 11, 2025 at 11:00 a.m. (IST) through Video Conferencing/ Other Audio-Visual Means ("VC"/"OAVM") facility;

Fixing of Thursday, September 04, 2025, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 31st AGM of the Company;

Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limit (CDSL), on all the resolutions mentioned in the Notice convening 31st 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 Monday, September 08, 2025
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Village Tathed, Baran Road, kota, Rajasthan



End of remote e-Voting:	05:00 P.M. (IST) on Wednesday, September 10, 2025
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8. Notice of 32nd Annual General Meeting ("AGM") to be convened on Thursday, September 11, 2025 at 04:00 p.m. (IST) through Video Conferencing/ Other Audio-Visual Means ("VC"/"OAVM") facility;

Fixing of Thursday, September 04, 2025, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 32nd AGM of the Company

Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limit (CDSL), on all the resolutions mentioned in the Notice convening 32nd 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 Monday, September 08, 2025
End of remote e-Voting:	05:00 P.M. (IST) on Wednesday, September 10, 2025

9. Notice of 33rd Annual General Meeting ("AGM") to be convened on Wednesday, September 17, 2025 at 11:00 a.m. (IST) through Video Conferencing/ Other Audio-Visual Means ("VC"/"OAVM") facility;

Fixing of Wednesday, September 10, 2025, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 33rd AGM of the Company.

Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limit (CDSL), on all the resolutions mentioned in the Notice convening 33rd 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 Sunday, September 14, 2025
End of remote e-Voting:	05:00 P.M. (IST) on Tuesday, September 16, 2025

10. Notice of 34th Annual General Meeting ("AGM") to be convened on Wednesday, September 17, 2025 at 04:00 p.m. (IST) through Video Conferencing/ Other Audio-Visual Means ("VC"/"OAVM") facility;

Fixing of Thursday, September 10, 2025, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 34th AGM of the Company;

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Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limit (CDSL), on all the resolutions mentioned in the Notice convening 34th 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 Sunday, September 14, 2025
End of remote e-Voting:	05:00 P.M. (IST) on Tuesday, September 16, 2025

11. Notice of 35th Annual General Meeting ("AGM") to be convened on Friday, September 26, 2025 at 11:00 a.m. (IST) through Video Conferencing/ Other Audio-Visual Means ("VC"/"OAVM") facility;

Fixing of Friday, September 19, 2025, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 35th AGM of the Company;

Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limit (CDSL), on all the resolutions mentioned in the Notice convening 35th 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, September 23, 2025
End of remote e-Voting:	05:00 P.M. (IST) on Thursday, September 25, 2025

12. Notice of 36th Annual General Meeting ("AGM") to be convened on Friday, September 26, 2025 at 04:00 p.m. (IST) through Video Conferencing/ Other Audio-Visual Means ("VC"/"OAVM") facility;

Fixing of Thursday, September 19, 2025, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 36th AGM of the Company;

Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limit (CDSL), on all the resolutions mentioned in the Notice convening 36th 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, September 23, 2025
End of remote e-Voting:	05:00 P.M. (IST) on Thursday, September 25, 2025

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Work Address:

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13. Notice of 37th Annual General Meeting ("AGM") to be convened on Monday, September 29, 2025 at 11:00 a.m. (IST) through Video Conferencing/ Other Audio-Visual Means ("VC"/"OAVM") facility;

Fixing of Monday, September 22, 2025, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 37th AGM of the Company;

Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limit (CDSL), on all the resolutions mentioned in the Notice convening 37th 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 Friday, September 26, 2025
End of remote e-Voting:	05:00 P.M. (IST) on Sunday, September 28, 2025

14. Notice of 38th Annual General Meeting ("AGM") to be convened on Monday, September 29, 2025 at 04:00 p.m. (IST) through Video Conferencing/ Other Audio-Visual Means ("VC"/"OAVM") facility;

Fixing of Monday, September 22, 2025, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 38th AGM of the Company;

Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limit (CDSL), on all the resolutions mentioned in the Notice convening 38th 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, September 26, 2025
End of remote e-Voting:	05:00 P.M. (IST) on Thursday, September 28, 2025

15. Notice of 39th Annual General Meeting ("AGM") to be convened on Tuesday, September 30, 2025 at 11:00 a.m. (IST) through Video Conferencing/ Other Audio-Visual Means ("VC"/"OAVM") facility;

Fixing of Tuesday, September 23, 2025, as the "Cut-Off Date" to ascertain the names of members who will be entitled to attend and vote at the 39th AGM of the Company;

Facility to cast votes by electronic means, i.e., remote e-Voting and e-Voting during the e-AGM, through Central Depository Services Limit (CDSL), on all the resolutions mentioned in the Notice convening 39th AGM of the Company;

The remote e-Voting facility will be available during following period at www.evotingindia.com :

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Commencement of remote e-Voting	09:00 A.M. (IST) on Saturday, September 27 2025
End of remote e-Voting:	05:00 P.M. (IST) on Monday, September 29, 2025

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 aforesaid AGM along with Annual Report, 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 Aforesaid AGM and Annual Report will be available on the Company's website i.e. www.ksoils.in 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.

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

The Board Meeting commenced at 04.00 P.M. (IST) and concluded at 04.46 P.M. (IST)

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

Thanking you,

Yours faithfully,

For K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

Jyoti Sharma
Company Secretary
M. No. A55135

Place: Gurgaon

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

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Annexure-I

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

Sr. No.	Particulars	Mr. Virendra Kumar Singhvi Executive Director DIN: 00028824
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2	Date of appointment/ ~~cessation~~	August 12, 2025
3	Terms of appointment/re-appointment	First term of five consecutive years, commencing from August 12, 2025 to August 11, 2030 (both days inclusive)
4	Brief profile (in case of appointment)	Mr. Virendra Kumar Singhvi is Bachelor of Commerce, Chartered Accountant (Final). He is highly qualified and experienced with 34 years of experience in Chemical Industries and real estate.
5	Disclosure of relationship between directors (in case of appointment)	Mr. Virendra Kumar Singhvi is not related to any of the Director on the Board of the Company
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.	Mr. Virendra Kumar Singhvi is not debarred from holding the office of Director by any SEBI order or any other such authority

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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	M/s. NJG & Co. Statutory Auditor Represented by Suyash Raj Nahata having Membership No. 529644
1	Reason for change viz. appointment, resignation, ~~removal, death or~~ otherwise	Appointment
2	Date of appointment/cessation	August 12, 2025
3	Terms of appointment/re-appointment	First term of five consecutive years, to conduct the Statutory Audit of five consecutive financial years commencing on April 01, 2025, until March 31, 2030
4	Brief profile (in case of appointment)	NJG & Co. is a Chartered Accountancy firm registered with the Institute of Chartered Accountants of India (ICAI) and duly holding a Certificate of Practice under the Chartered Accountants Act, 1949. The firm is a peer-reviewed entity in accordance with the Peer Review Board guidelines of ICAI, reflecting its commitment to maintaining high professional standards and quality in assurance services. The firm provides a wide range of professional services, including statutory audits, tax audits, internal audits, GST advisory and compliance, corporate law advisory, financial reporting under Indian GAAP and Ind AS, and management consultancy. NJG & Co. serves a diverse clientele across sectors, offering solutions that combine technical expertise with practical business insight, ensuring compliance with applicable laws and regulations while delivering value-added professional advice.
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

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Village Tathed, Baran Road, kota, Rajasthan

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

Sr. No.	Particulars	M/s. RPA & Partners Secretarial Auditor Represented by CS. Ranjeet Pandey having FCS 5922 COP: 6087
1	Reason for change viz. appointment, resignation, removal, death or otherwise	Appointment
2	Date of appointment/ ~~cessation~~	August 12, 2025
3	Terms of appointment/re-appointment	First term of five consecutive years, to conduct the Secretarial Audit of five consecutive financial years commencing on April 01, 2025, until March 31, 2030
4	Brief profile (in case of appointment)	M/s RPA & Partners, is professional corporate consultant firm with expertise in providing services related to Secretarial Audit, Mergers, Acquisition, Structuring of Capital and related matters. CS Ranjeet Pandey, founding partner of M/s Ranjeet Pandey & Associates is engaged in the business of providing secretarial and legal services to various business entities in the field of Corporate Laws, Restructuring, IPRs, Contract Management, Labour Laws and other allied fields. CS Ranjeet Pandey is a Fellow Member of the Institute of Companies Secretaries of India (ICSI) and a Law Graduate from University of Delhi, CS Ranjeet Pandey, is a practising Company Secretary having over 21 years of experience in the field of Corporate and Commercial Laws. He is also a registered Insolvency Professional. He is a prominent advisor in the areas of Corporate Governance, Compliances Management, Due-diligence, Corporate Restructuring, Insolvency & Bankruptcy. CS Ranjeet Pandey served as the President of the Institute of Company Secretaries of India, a premier national body for the year 2019. As an elected representative of ICSI for 16 years, he made some notable contributions while chairing the Corporate Law and Governance Committee and Academic Committee of the ICSI including leading the roll out of ICSI New Syllabus 2022 aligned with the New Education Policy of the Government. Presently, he chairs the ESG and Sustainability Board of ICSI and Advisory Committee of Professional Members of ICSI Institute of Insolvency Professionals. He is also a Board Member of ICSI Institute of Social Auditors (ISA) and Disciplinary Committee of ICSI-IIP.
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

(Acquired by Soy-Sar Edible Private Limited)

Corporate Office

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

CIN: L15141MP1985PLC003171

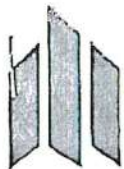
Email: compliance@ksoils.com

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



DEVESH PAREKH & CO.
CHARTERED ACCOUNTANTS



Independent Auditor's Review Report of Interim Financial Results

To,
The Board of Directors of K.S.Oils Limited

We have reviewed the accompanying statement of unaudited financial results of K.S. Oils Limited ('the Company') for the quarter ended June 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Emphasis of Matter

Referring to the approved Sale Certificate after E- Auction issued to Soy- Sar edible Private Limited according to Schedule I under regulation 33 of the insolvency and Bankruptcy Board of India(Liquidation Process) Regulations , 2016 the Liquidator, in consultation with the stakeholder consultation committee of the corporate Debtor, undertook to sell the assets of the Corporate Debtor through an auction on a Going Concern basis (excluding certain assets) herein after referred to as the "acquisition plan" by the NCLT order dated 3rd February received on 5th February, 2025.

"Upon approval of the reliefs and concessions allowed by the Hon'ble NCLT, Indore Bench in Inv 7 of 2024 filed by the auction purchaser after acquisition of the company as a going concern; all non-compliances, breaches and defaults of K.S OILS LIMITED for the period prior to the Effective Date (including but not limited to those relating to tax), shall be deemed to be waived by the concerned Governmental Authorities. Immunity shall be deemed to have been granted to K.S OILS from all proceedings and penalties under all Applicable Laws for any non-compliance for the period prior to the Effective Date and no interest/penal implications shall arise due to such non-compliance /default /breach prior to the Effective Date or even accruing after the Effective Date, but arising out of matters or actions arising prior to the Effective Date".

The approval of the acquisition Plan subsequent to 30 June 2024 has been considered as a non-adjusting event for the purpose of financial statements for the quarter ended 30 June 2024. Pursuant to such

approval of the acquisition Plan, the financial statements for the quarter ended 30 June 2024 have been prepared on a going concern basis.



+91 11 41253699



+91 9868203484



cadeveshparekh@yahoo.com



www.deveshparekhco.com



675, Aggarwal Cyber Plaza-II, Netaji Subhash Place, Delhi-110034

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with recognition and measurement principles, laid down in the applicable Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized 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.

Our conclusion on the Statement is not modified in respect of the above matter.

For Devesh Parekh & Co
Chartered Accountants
Firm Regn. No. - 013338N

Devesh Parekh

Partner

M.No.-092160

Date: 12.08.2025

Place: Gurugram

UDIN: 25092160BMGJZM1177



K.S. OILS LIMITED

(Going concern sale - for company in Liquidation vide Hon'ble NCLT order dated 03.02.2025)

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

CIN: L15141M01985PLC003171

Email: compliance@ksoils.com**Statement of Unaudited financial results for the quarter ended 30th June 2024**

Sr. No.	Particulars	Quarter Ended			
		Jun 30 2024	Mar 31, 2024	Jun 30 2023	Mar 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income				
	Revenue From operation	-	-	-	-
	Other Income	-	7	-	7
	Total Income	-	7	-	7
2	EXPENSES				
	Cost of Materials & Services Consumed	-	-	-	-
	Purchase of stock in trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	Employee benefits expenses	-	-	-	-
	Depreciation and Amortisation Expense	535	792	793	3,171
	Finance Costs	-	-	-	-
	Other expenses	-	896	111	1,058
	Total Expenses	535	1,688	904	4,230
3	Profit/(Loss) from ordinary activities before Tax	(535)	(1,681)	(904)	(4,222)
4	Profit/(Loss) before exceptional items and extraordinary items and Tax	(535)	(1,681)	(904)	(4,222)
5	Exceptional Items	-	-	-	-
6	Profit/(Loss) before Tax	(535)	(1,681)	(904)	(4,222)
7	Tax Expenses				
	Current tax expense for current year	-	-	-	-
	Current tax expenses relating to prior year	-	-	-	-
	Deferred tax	-	-	-	-
	Total Tax Expenses	-	-	-	-
	Net Profit /Loss for the Period/Year	(535)	(1,681)	(904)	(4,222)
8	Profit/(Loss) for the period from continuing operations	(535)	(1,681)	(904)	(4,222)
9	Profit/(Loss) from discontinuing operations	-	-	-	-
10	Tax expenses of discontinuing operations	-	-	-	-
11	Profit/(Loss) from Discontinuing operations	-	-	-	-
12	Other Comprehensive Income, net of income tax	-	-	-	-
13	Remeasurements of defined benefit plan actuarial gains/ (losses)	-	-	-	-
14	Total Comprehensive Profit/(Loss) for the period/year	(535)	(1,681)	(904)	(4,222)
15	Paid-up Equity Capital (face value of share - Rs 10- each)	4,592	4,592	4,592	4,592
16	Reserves excluding revaluation reserves	-	-	-	-
17	Basic Earnings per share	(0.34)	(0.13)	(0.20)	(0.92)
18	Diluted Earning per share	(0.34)	(0.13)	(0.20)	(0.92)

For K.S. Oils Limited



(Aman Bhutoria)
 Whole Time Director
 DIN: 08010368
 Place: Gurugram

**Notes:**

1. The above financial results for the quarter ended June 30, 2024 have been reviewed by Audit Committee on 12th August 2025 and subsequently, approved at the meeting of the Board of Directors ('the Board') held on 12th August 2025. The financial results have been subjected to limited review by the Statutory Auditors of the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing) Obligations and Disclosure Requirement Regulations, 2015 (as amended). The financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013 ('the Act').
2. The format of unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 modified to comply with requirement SEBI's Circular dated July 5, 2016, IND-AS schedule III(Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with IND-AS.
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. However, prior to CIRP period company also had power division and other segments which are not acquired by the SEPL. further, we also want to bring this to attention that during the reported period, Company was not generating any revenue from operations.
4. KS Oils Limited was admitted for the Corporate Insolvency Resolution Process ('CIRP') vide order dated July 21, 2017 on an application filed under Section 7 of the IBC, 2016 by SREI Infrastructure Finance Ltd. Mr. Kuldeep Verma was appointed as an Interim Resolution Professional ('IRP') and he was later confirmed as its Resolution Professional ('RP'). As the Resolution Plan could not come-up within the maximum statutory period of 270 days, the Committee of Creditors had approved seeking liquidation order and accordingly RP had filed an application before the Adjudicating Authority seeking liquidation order. However, vide order dated Jan 01, 2021, the Adjudicating Authority had dismissed the said liquidation application. The order was then challenged before the Hon'ble NCLAT and Hon'ble NCLAT vide its order dated March 16, 2021 had set aside the order of the Adjudicating Authority and directed for the liquidation of KS Oils. Mr. Kuldeep Verma, RP of KS Oils was appointed to continue as a Liquidator of KS Oils.
After admission of application by the Hon'ble NCLT, Mr. Kuldeep Verma has in his capacity as RP taken control and custody of the management and operations of the Company from 21st July 2017 but control and custody of the documents/information was never duly provided by erstwhile management.
5. In terms of his duties under Section 25(2)(j) of the IBC, on perusal of the financial record of the Corporate Debtor, the erstwhile RP/Liquidator observed various suspect and questionable transaction including related party transactions by the Corporate Debtor (Erstwhile Management) which on prime facie basis appeared to be falling within the provisions of Section 43, 45, 49, 50 & 66 of the IBC. On 22.08.2017, the COC discussed and decided to conduct the forensic audit of the transactions undertaken by the Corporate Debtor for a period of 24 months in its meeting dated 21.12.2017, including with its wholly owned subsidiaries and other related parties from 21.7.2015 (cut-off date) till 21.7.2017 (Insolvency Commencement date). Based on forensic report, the then Resolution Professional filed 2 applications before Hon'ble NCLT - IA 163/2018 under section 66 read with section 60(5) (A) and Section 25(2)(j) read with Rule 11 of the NCLT Rules, 2016 and IA 164/2018 under section 19(2), 19(3) read along with Section 14(1)(B) and section 74 of the IBC 2016. The same is presently sub judice before Hon'ble NCLT, Indore Bench. The proceeds realised (if any) would be distributed to the stakeholders of liquidation estate as per section 53 of the IBC, 2016.
Under the above circumstances and in absence documents/information and pending matters for adjudication before Hon'ble NCLT, the accounts has been prepared to the extent feasible based on available alternate evidences/information. Since several of the financial irregularities are sub judice and the various investigations are ongoing, any further disclosure, if required would be made in the financial results of the Company as and when the outcome of the above uncertainties is known and the consequential disclosures are identified.
6. Coöperative Rabo bank U.A. realised its security interests towards its exposure from entire windmill assets/receivables on its own by availing section 52 of the IBC, 2016 by not relinquishing its security to the liquidation estate.
7. Hon'ble High Court at Singapore vide its separate order dated 28.4.2023 passed order for winding up of KS Natural Resources Pte. Ltd. (Subsidiary) and KS Agri Resources Pte Limited (Fellow subsidiary) and appointed Mr. Farooq Ahmad Mann of Mann & Associates PAC as liquidator at Singapore. The Liquidator of K S Oils Limited has filed claims before the Liquidator at Singapore in respect of equity shares held in KS Natural Resources Pte. Ltd and loan given. The investment made by Company in KS Natural Resources Pte. Ltd. (Subsidiary) does not form part of Sale of Company as Going Concern (Block A Asset). Any realization made would be distributed to the stakeholders of the liquidation estate of K S Oils Limited as per Section 53 of

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

Khasra no 61,22/1,28/1/2

A. B. Road, Silavati, Guna-473001, Madhya Pradesh

CIN: L15141MP1985PLC003171

Email: compliance@kssoils.com**Work Address:**

Guna, Village Silawati (Opp. Vandana Hotel)

A. B. Road Guna-473 001, (M.P).

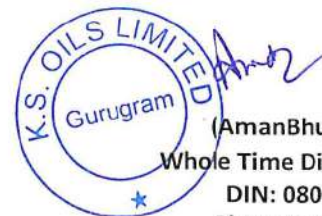
Village Tathed, Baran Road, kota,

Rajasthan



- the IBC, 2016. As K. S. Oils Limited had no control over above mentioned entities, consolidated financial statements and consolidated quarterly financial results of KS Oils limited could not been prepared.
8. In the course of the liquidation process of KS Oils the liquidator successfully conducted the E-Auction for sale of K.S. Oils Limited on 22nd December, 2023 wherein the bid submitted by Soy-Sar Edible Private Limited ("SEPL"/ we/our/us/the "Successful Bidder") was the highest and accordingly, SEPL was declared as the successful bidder for acquisition of K.S. Oils Limited.
 9. Hon'ble NCLT, Indore Bench vide Order dated February 03, 2025 (hereinafter referred to as "NCLT Order dated February 03, 2025") had granted various reliefs and concessions to enable sale of the KS Oils to SEPL.
 10. In n light of above mentioned information, the new management of the Company and the liquidator has taken initiative and appointed M/s T. Jain & Associates, Chartered Accountants to assist in preparing the financial statements of the Company and file the necessary filings before the ROC/SEBI. New management is preparing financial statements. The RP/Liquidator/New Management is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial statements. Moreover, the RP/Liquidator has demitted office on passing of the going concern order.
 11. Newly appointed Board of Directors are not to be considered responsible to discharge fiduciary duties with respect to the oversight on financial and operational health of the Company and performance of the management for the period prior to acquisition and any irregularities or defaults committed by the erstwhile management.
 12. Company was delisted by the NSE notice issued on April 27, 2018 and BSE notice issued on May 05, 2018 during the moratorium period and contravention of the provisions under Section 14 of the Code. By way of its order dated 03rd February, 2025, the Hon'ble NCLT allowed relisting of Equity Shares of KSOILS in both the NSE and BSE, and subsequently, KSOILS filed an application to the stock exchange for relisting on March 15, 2025. Pursuant to such application, KSOILS received a circular dated April 30, 2025 from BSE and NSE stating that the Company's status would be changed from "Delisted" to "Suspended" w.e.f. May 05, 2025.
 13. The Reconstituted Board is submitting these reports in compliance with the provisions of the Companies Act, 2013, the rules and regulations framed there under ("Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements), Regulations, 2015 ("Listing Regulations").
 14. Corresponding figures in previous quarter/period have been regrouped/rearranged whenever required, to make them comparable.

For K.S. Oils Limited



(AmanBhutoria)

Whole Time Director

DIN: 08010368

Place: Gurugram

Date:12-Aug-2025

K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

Registered Office:

Khasra no 61,22/1,28/1/2

A. B. Road, Silavati, Guna-473001, Madhya Pradesh

CIN: L15141MP1985PLC003171

Email: compliance@ksoils.com

Work Address:

Guna, Village Silawati (Opp. Vandana Hotel)

A. B. Road Guna-473 001, (M.P).

Village Tathed, Baran Road, kota,

Rajasthan



DEVESH PAREKH & CO.
CHARTERED ACCOUNTANTS



Independent Auditor's Review Report of Interim Financial Results

To,
The Board of Directors of K.S.Oils Limited

We have reviewed the accompanying statement of unaudited financial results of KS Oils Limited ('the Company') for the quarter and half year ended September 30, 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Emphasis of Matter

Referring to the approved Sale Certificate after E- Auction issued to Soy- Sar edible Private Limited according to Schedule I under regulation 33 of the insolvency and Bankruptcy Board of India(Liquidation Process) Regulations , 2016 the Liquidator, in consultation with the stakeholder consultation committee of the corporate Debtor, undertook to sell the assets of the Corporate Debtor through an auction on a Going Concern basis (excluding certain assets) herein after referred to as the "acquisition plan" by the NCLT order dated 3rd February received on 5th February, 2025.

"Upon approval of the reliefs and concessions allowed by the Hon'ble NCLT, Indore Bench in Inv 7 of 2024 filed by the auction purchaser after acquisition of the company as a going concern; all non-compliances, breaches and defaults of K.S OILS for the period prior to the Effective Date (including but not limited to those relating to tax), shall be deemed to be waived by the concerned Governmental Authorities. Immunity shall be deemed to have been granted to K.S OILS from all proceedings and penalties under all Applicable Laws for any non-compliance for the period prior to the Effective Date and no interest/penal implications shall arise due to such non-compliance /default /breach prior to the Effective Date or even accruing after the Effective Date, but arising out of matters or actions arising prior to the Effective Date".

The approval of the acquisition Plan subsequent to 30 September 2024 has been considered as a non-adjusting event for the purpose of financial statements for the quarter and half year ended 30 September 2024. Pursuant to such approval of the acquisition Plan, the financial statements for the quarter and half year ended 30 September 2024 have been prepared on a going concern basis.



+91 11 41253699



+91 9868203484



cadeveshparekh@yahoo.com



www.deveshparekhco.com



675, Aggarwal Cyber Plaza-II, Netaji Subhash Place, Delhi-110034

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with recognition and measurement principles, laid down in the applicable Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized 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.

Our conclusion on the Statement is not modified in respect of the above matter.

For Devesh Parekh & Co
Chartered Accountants
Firm Regn. No. - 013338N

Devesh Parekh
Devesh Parekh
Partner
M.No.-092160
Date: 12.08.2025
Place: Gurugram
UDIN: 25092160BMGJZ N9645



K.S. OILS LIMITED

(Going concern sale - for company in Liquidation vide Hon'ble NCLT order dated 03.02.2025)

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

CIN: L15141M01985PLC003171

Email: compliance@ksoils.com

Statement of Financial results for the quarter and year ended Sept 30,2024

Sr. No.	Particulars	Quarter Ended			Six Months ended		Year Ended
		Sep 30, 2024	Jun 30, 2024	Sep 30, 2023	Sep 30, 2024	Sep 30, 2023	Mar 31, 2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue From operation	-	-	-	-	-	-
	Other Income	-	-	-	-	-	7
	Total Income	-	-	-	-	-	7
2	EXPENSES						
	Cost of Materials & Services Consumed	-	-	-	-	-	-
	Purchase of stock in trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employee benefits expenses	-	-	-	-	-	-
	Depreciation and Amortisation Expense	535	535	793	1,069	1,586	3,171
	Finance Costs	-	-	-	-	-	-
	Other expenses	-	-	11	-	122	1,058
	Total Expenses	535	535	804	1,069	1,708	4,230
3	Profit/(Loss) from ordinary activities before Tax	(535)	(535)	(804)	(1,069)	(1,708)	(4,222)
4	Profit/(Loss) before exceptional items and extraordinary items and Tax	(535)	(535)	(804)	(1,708)	(1,069)	(4,222)
5	Exceptional Items	-	-	-	-	-	-
6	Profit/(Loss) before Tax	(535)	(535)	(804)	(1,708)	(1,069)	(4,222)
	Tax Expenses						
7	Current tax expense for current year	-	-	-	-	-	-
	Current tax expenses relating to prior year	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
	Net Profit /Loss for the Period/Year	(535)	(535)	(804)	(1,708)	(1,069)	(4,222)
8	Profit/(Loss) for the period from continuing operations	(535)	(535)	(804)	(1,708)	(1,069)	(4,222)
9	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
10	Tax expenses of discontinuing operations	-	-	-	-	-	-
11	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
12	Other Comprehensive Income, net of income tax	-	-	-	-	-	-
13	Remeasurements of defined benefit plan actuarial gains/ (losses)	-	-	-	-	-	-
14	Total Comprehensive Profit/(Loss) for the period/year	(535)	(535)	(804)	(1,708)	(1,069)	(4,222)
15	Paid-up Equity Capital (face value of share - Rs 10- each) (Refer note no 4)	4,592	4,592	4,592	4,592	4,592	4,592
16	Reserves excluding revaluation reserves	-	-	-	-	-	-
17	Basic Earnings per share	(0.12)	(0.12)	(0.18)	(0.37)	(0.23)	(0.92)
18	Diluted Earning per share	(0.12)	(0.12)	(0.18)	(0.37)	(0.23)	(0.92)

For K.S. Oils Limited

K.S. OILS LIMITED
Gurugram
(Aman Bhutoria)
Whole Time Director
DIN: 08010368
Place: Gurugram
Date: 12-Aug-2025

**Notes:**

1. The above financial results for the quarter and Six months ended September 31st, 2024 have been reviewed by Audit Committee on 12th August 2025 and subsequently, approved at the meeting of the Board of Directors ("the Board") held on 12th August 2025. The financial results have been subjected to limited review by the Statutory Auditors of the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing| Obligations and Disclosure Requirement) Regulations, 2015 (as amended). The financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013 ("the Act").
2. The format of unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 modified to comply with requirement SEBI's Circular dated July 5, 2016, IND-AS schedule III (Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with IND-AS.
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. However, prior to CIRP period company also had power division and other segments which are not acquired by the SEPL. further, we also want to bring this to attention that during the reported period, Company was not generating any revenue from operations.
4. KS Oils Limited was admitted for the Corporate Insolvency Resolution Process ("CIRP") vide order dated July 21, 2017 on an application filed under Section 7 of the IBC, 2016 by SREI Infrastructure Finance Ltd. Mr. Kuldeep Verma was appointed as an Interim Resolution Professional ("IRP") and he was later confirmed as its Resolution Professional ("RP"). As the Resolution Plan could not come-up within the maximum statutory period of 270 days, the Committee of Creditors had approved seeking liquidation order and accordingly RP had filed an application before the Adjudicating Authority seeking liquidation order. However, vide order dated Jan 01, 2021, the Adjudicating Authority had dismissed the said liquidation application. The order was then challenged before the Hon'ble NCLAT and Hon'ble NCLAT vide its order dated March 16, 2021 had set aside the order of the Adjudicating Authority and directed for the liquidation of KS Oils. Mr. Kuldeep Verma, RP of KS Oils was appointed to continue as a Liquidator of KS Oils.
After admission of application by the Hon'ble NCLT, Mr. Kuldeep Verma has in his capacity as RP taken control and custody of the management and operations of the Company from 21st July 2017 but control and custody of the documents/information was never duly provided by erstwhile management.
5. In terms of his duties under Section 25(2)(j) of the IBC, on perusal of the financial record of the Corporate Debtor, the erstwhile RP/Liquidator observed various suspect and questionable transaction including related party transactions by the Corporate Debtor (Erstwhile Management) which on prime facie basis appeared to be falling within the provisions of Section 43, 45, 49, 50 & 66 of the IBC. On 22.08.2017, the COC discussed and decided to conduct the forensic audit of the transactions undertaken by the Corporate Debtor for a period of 24 months in its meeting dated 21.12.2017, including with its wholly owned subsidiaries and other related parties from 21.7.2015 (cut-off date) till 21.7.2017 (Insolvency Commencement date). Based on forensic report, the then Resolution Professional filed 2 applications before Hon'ble NCLT – IA 163/2018 under section 66 read with section 60(5) (A) and Section 25(2)(j) read with Rule 11 of the NCLT Rules, 2016 and IA 164/2018 under section 19(2), 19(3) read along with Section 14(1)(B) and section 74 of the IBC 2016. The same is presently sub judice before Hon'ble NCLT, Indore Bench. The proceeds realised (if any) would be distributed to the stakeholders of liquidation estate as per section 53 of the IBC, 2016.
Under the above circumstances and in absence documents/information and pending matters for adjudication before Hon'ble NCLT, the accounts has been prepared to the extent feasible based on available alternate evidences/information. Since several of the financial irregularities are sub judice and the various investigations are ongoing, any further disclosure, if required would be made in the financial results of the Company as and when the outcome of the above uncertainties is known and the consequential disclosures are identified.
6. Coöperative Rabo bank U.A. realised its security interests towards its exposure from entire windmill assets/receivables on its own by availing section 52 of the IBC, 2016 by not relinquishing its security to the liquidation estate.
7. Hon'ble High Court at Singapore vide its separate order dated 28.4.2023 passed order for winding up of KS Natural Resources Pte. Ltd. (Subsidiary) and KS Agri Resources Pte Limited (Fellow subsidiary) and appointed Mr. Farooq Ahmad Mann of Mann & Associates PAC as liquidator at Singapore. The Liquidator of K S Oils Limited has filed claims before the Liquidator at Singapore in respect of equity shares held in KS Natural Resources Pte. Ltd and loan given. The investment made by Company in KS Natural Resources Pte. Ltd. (Subsidiary) does not form part of Sale of Company as Going Concern (Block A Asset). Any realization made would be distributed to the stakeholders of the liquidation estate of K S Oils Limited as per Section 53 of

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

Khasra no 61,22/1,28/1/2

A. B. Road, Silavati, Guna-473001, Madhya Pradesh

CIN: L15141MP1985PLC003171

Email: compliance@ks oils.com**Work Address:**

Guna, Village Silawati (Opp. Vandana Hotel)

A. B. Road Guna-473 001, (M.P).

Village Tathed, Baran Road, kota,

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the IBC, 2016. As K. S. Oils Limited had no control over above mentioned entities, consolidated financial statements and consolidated quarterly financial results of KS Oils limited could not been prepared.

8. In the course of the liquidation process of KS Oils the liquidator successfully conducted the E-Auction for sale of K.S. Oils Limited on 22nd December, 2023 wherein the bid submitted by Soy-Sar Edible Private Limited ("SEPL"/ we/our/us/the "Successful Bidder") was the highest and accordingly, SEPL was declared as the successful bidder for acquisition of K.S. Oils Limited.
9. Hon'ble NCLT, Indore Bench vide Order dated February 03, 2025 (hereinafter referred to as "NCLT Order dated February 03, 2025") had granted various reliefs and concessions to enable sale of the KS Oils to SEPL.
10. In n light of above mentioned information, the new management of the Company and the liquidator has taken initiative and appointed M/s T. Jain & Associates, Chartered Accountants to assist in preparing the financial statements of the Company and file the necessary filings before the ROC/SEBI. New management is preparing financial statements. The RP/Liquidator/New Management is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial statements. Moreover, the RP/Liquidator has demitted office on passing of the going concern order.
11. Newly appointed Board of Directors are not to be considered responsible to discharge fiduciary duties with respect to the oversight on financial and operational health of the Company and performance of the management for the period prior to acquisition and any irregularities or defaults committed by the erstwhile management.
12. Company was delisted by the NSE notice issued on April 27, 2018 and BSE notice issued on May 05, 2018 during the moratorium period and contravention of the provisions under Section 14 of the Code. By way of its order dated 03rd February, 2025, the Hon'ble NCLT allowed relisting of Equity Shares of KSOILS in both the NSE and BSE, and subsequently, KSOILS filed an application to the stock exchange for relisting on March 15, 2025. Pursuant to such application, KSOILS received a circular dated April 30, 2025 from BSE and NSE stating that the Company's status would be changed from "Delisted" to "Suspended" w.e.f. May 05, 2025.
13. The Reconstituted Board is submitting these reports in compliance with the provisions of the Companies Act, 2013, the rules and regulations framed there under ("Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements), Regulations, 2015 ("Listing Regulations").
14. Corresponding figures in previous quarter/period have been regrouped/rearranged whenever required, to make them comparable.

For K.S. Oils Limited



(AmanBhutoria)
Whole Time Director
DIN: 08010368
Place: Gurugram
Date:12-Aug-2025

K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

Registered Office:

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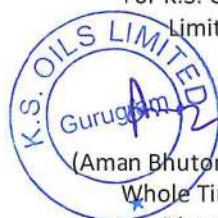
Village Tathed, Baran Road, kota,

Rajasthan

Statement of Assets and Liabilities

Particulars	As at 30-Sep-24	As at 31-Mar-24
I. ASSETS		
(1) NON-CURRENT ASSETS		
(a) Property, Plant & Equipment	21,780	22,850
(b) Capital work in progress	2,624	2,624
(c) Right of use Assets	-	-
(d) Other Intangible assets	-	-
(e) Financial Assets:		
(i) Investments	-	-
(ii) Loans	-	-
(i) Long term loans and advances	81	81
(f) Deferred Tax assets	-	-
(g) Other non-current assets	-	-
	24,485	25,555
(2) CURRENT ASSETS		
(a) Inventories	805	805
(b) Financial Assets:		
(i) Trade receivables	-	-
(ii) Cash and Cash equivalents	-	-
(iii) Bank balances other than (ii) above	-	-
(iv) Short term loans and advances	299	299
(c) Other current assets	389	389
	1,493	1,493
(2) Assets classified as held-for-sale		-
TOTAL ASSETS	25,978	27,048
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	4,592	4,592
(b) Other Equity	-26,494	-25,425
	-21,902	-20,833
LIABILITIES		
(1) NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	25,988	25,988
(ii) Other Financial Liabilities	-	-
(b) Non Financial Liabilities	-	-
(i) Provisions	-	-
(ii) Deferred tax liabilities (Net)	-	-
	25,988	25,988
(2) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Short Term Borrowings	-	-
(ii) Trade payable	-	-
(b) Non Financial Liabilities	-	-
(i) Other Current Liabilities	21,892	21,892
(ii) Provisions	-	-
Total Current Liabilities	21,892	21,892
TOTAL	25,979	27,048

For K.S. Oils
Limited



(Aman Bhutoria)
Whole Time
Director

DIN: 08010368

Statement of Cashflow

Particulars	For the Half Year ended 30-Sep-24	For the Half Year ended 30-Sep-23
A. Cash flow from operating activities		
Profit / (Loss) before extraordinary items and tax	(1,069)	(1,708)
Depreciation and amortisation expense	1,069	1,586
Provision for Diminution in value of investment		
Provision for Impairment of Advances		
Provision for reduction on the value of Inventory		
Provision for contingent liabilities		
Finance costs		
Interest Received	-	-
Interest Cost	-	-
Government Grant	-	-
Provision for Doubtful Debts	-	-
Unrealised Exchange Rate Fluctuation	-	-
Profit on Sale of Fixed Assets	-	-
Taxes (Paid)/Refund	-	-
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	-
Trade receivables	-	-
Trade payables	-	-
Other Receivables & Loans & Advances	-	6
Net cash flow used in operating activities (A)	-	(115)
B. Cash flow from investing activities		
Purchase of the Fixed Assets		-
Sale of Fixed Assets		-
Decrease in Capital WIP		-
Investment in Subsidiary		-
Loan to Subsidiary		-
Decrease/(Increase) in FD with Schedule Banks		-
Interest Received		-
Net cash flow used in investing activities (B)	-	-
C. Cash flow from financing activities		
Proceeds from issue of share capital		-
Proceeds from Borrowings (other than term loans)		-
Repayment from term loans		-
Dividend Paid		-
Interest Paid		-
(Increase)/Decrease in Unclaimed Dividend Account		-
Net cash flow used in financing activities (C)	-	-
Net increase / (decrease) in Cash and cash equivalents (A + B + C)		(114)
Amount Not Recoverable		-
Cash and cash equivalents at the beginning of the year		221
Cash and cash equivalents at the end of the year	-	107
Cash and cash equivalents at the end of the period comprises:		
(a) Cash on hand	-	2
(c) Balances with banks	-	95
(i) In current accounts	-	9
	-	106

For K.S. Oils Limited

 (Aman Bhutoria)
 Whole Time Director
 DIN: 08010368
 Place: Gurgaon
 Date: 12-Aug-2025



DEVESH PAREKH & CO.
CHARTERED ACCOUNTANTS



Independent Auditor's Review Report of Interim Financial Results

To,
The Board of Directors of K.S. Oils Limited

We have reviewed the accompanying statement of unaudited financial results of K. S. Oils Limited ('the Company') for the quarter and nine months ended 31st December 2024 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Emphasis of Matter:

Referring to the approved Sale Certificate after E- Auction issued to Soy- Sar edible Private Limited according to Schedule I under regulation 33 of the insolvency and Bankruptcy Board of India (Liquidation Process) Regulations, 2016 the Liquidator, in consultation with the stakeholder consultation committee of the corporate Debtor, undertook to sell the assets of the Corporate Debtor through an auction on a Going Concern basis (excluding certain assets) herein after referred to as the "acquisition plan" by the NCLT order dated 3rd February received on 5th February, 2025.

"Upon approval of the reliefs and concessions allowed by the Hon'ble NCLT, Indore Bench in Inv 7 of 2024 filed by the auction purchaser after acquisition of the company as a going concern; all non-compliances, breaches and defaults of K.S OILS for the period prior to the Effective Date (including but not limited to those relating to tax), shall be deemed to be waived by the concerned Governmental Authorities. Immunity shall be deemed to have been granted to K.S OILS LIMITED from all proceedings and penalties under all Applicable Laws for any non-compliance for the period prior to the Effective Date and no interest/penal implications shall arise due to such non-compliance /default /breach prior to the Effective Date or even accruing after the Effective Date, but arising out of matters or actions arising prior to the Effective Date".

The approval of the acquisition Plan subsequent to 31 December 2024 has been considered as a non-adjusting event for the purpose of financial statements for the quarter and nine months ended 31st December 2024. Pursuant to such approval of the acquisition Plan, the financial statements for the quarter and nine months ended 31 December 2024 have been prepared on a going concern basis.



+91 11 41253699



+91 9868203484



cadeveshparekh@yahoo.com



www.deveshparekhco.com



675, Aggarwal Cyber Plaza-II, Netaji Subhash Place, Delhi-110034

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with recognition and measurement principles, laid down in the applicable Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued there under and other recognized 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.

Our conclusion on the Statement is not modified in respect of the above matter.

For Devesh Parekh & Co
Chartered Accountants
Firm Regn. No. - 013338N

Devesh Parekh
Partner

M.No.-092160

Date: 12.08.2025

Place: Gurugram

UDIN: 25092160BMGJZ02911



K.S. OILS LIMITED

(Going concern sale - for company in Liquidation vide Hon'ble NCLT order dated 03.02.2025)

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

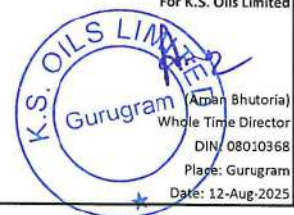
CIN: L15141M01985PLC003171

Email: compliance@ksoils.com

Statement of Financial results for the quarter ended December 31,2024

Sr. No.	Particulars	Quarter Ended			Nine Month ended		Year Ended
		Dec 31, 2024	Sep 30, 2024	Dec 31, 2023	Dec 31, 2024	Dec 31, 2023	Mar 31, 2014
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income						
	Revenue From operation	-	-	-	-	-	-
	Other Income	-	-	-	-	-	7
	Total Income	-	-	-	-	-	7
2	EXPENSES						
	Cost of Materials & Services Consumed	-	-	-	-	-	-
	Purchase of stock in trade	-	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-	-
	Employee benefits expenses	-	-	-	-	-	-
	Depreciation and Amortisation Expense	535	535	793	1,605	2,379	3,171
	Finance Costs	-	-	-	-	-	-
	Other expenses	-	-	41	-	162	1,058
	Total Expenses	535	535	834	1,605	2,541	4,230
3	Profit/(Loss) from ordinary activities before Tax	(535)	(535)	(834)	(1,605)	(2,541)	(4,222)
4	Profit/(Loss) before exceptional items and extraordinary items and Tax	(535)	(535)	(834)	(1,605)	(2,541)	(4,222)
5	Exceptional Items	-	-	-	-	-	-
6	Profit/(Loss) before Tax	(535)	(535)	(834)	(1,605)	(2,541)	(4,222)
7	Tax Expenses						
	Current tax expense for current year	-	-	-	-	-	-
	Current tax expenses relating to prior year	-	-	-	-	-	-
	Deferred tax	-	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-	-
	Net Profit /Loss for the Period/Year	(535)	(535)	(834)	(1,605)	(2,541)	(4,222)
8	Profit/(Loss) for the period from continuing operations	(535)	(535)	(834)	(1,605)	(2,541)	(4,222)
9	Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
10	Tax expenses of discontinuing operations	-	-	-	-	-	-
11	Profit/(Loss) from Discontinuing operations	-	-	-	-	-	-
12	Other Comprehensive Income, net of income tax	-	-	-	-	-	-
13	Remeasurements of defined benefit plan actuarial gains/ (losses)	-	-	-	-	-	-
14	Total Comprehensive Profit/(Loss) for the period/year	(535)	(535)	(834)	(1,605)	(2,541)	(4,222)
15	Paid-up Equity Capital (face value of share - Rs 10 - each)	4,592	4,592	4,592	4,592	4,592	4,592
16	Reserves excluding revaluation reserves	-	-	-	-	-	-
17	Basic Earnings per share	(0.12)	(0.12)	(0.18)	(0.35)	(0.55)	(0.92)
18	Diluted Earning per share	(0.12)	(0.12)	(0.18)	(0.35)	(0.55)	(0.92)

For K.S. Oils Limited



 Gurugram
 (Aman Bhutoria)
 Whole Time Director
 DIN: 08010368
 Place: Gurugram
 Date: 12-Aug-2025

**Notes:**

1. The above financial results for the quarter and Nine months ended December 31st, 2024 have been reviewed by Audit Committee on 12th August 2025 and subsequently, approved at the meeting of the Board of Directors ('the Board') held on 12th August 2025. The financial results have been subjected to limited review by the Statutory Auditors of the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended). The financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013 ('the Act').
2. The format of unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 modified to comply with requirement SEBI's Circular dated July 5, 2016, IND-AS schedule III (Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with IND-AS.
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. However, prior to CIRP period company also had power division and other segments which are not acquired by the SEPL. further, we also want to bring this to attention that during the reported period, Company was not generating any revenue from operations.
4. KS Oils Limited was admitted for the Corporate Insolvency Resolution Process ('CIRP') vide order dated July 21, 2017 on an application filed under Section 7 of the IBC, 2016 by SREI Infrastructure Finance Ltd. Mr. Kuldeep Verma was appointed as an Interim Resolution Professional ('IRP') and he was later confirmed as its Resolution Professional ('RP'). As the Resolution Plan could not come-up within the maximum statutory period of 270 days, the Committee of Creditors had approved seeking liquidation order and accordingly RP had filed an application before the Adjudicating Authority seeking liquidation order. However, vide order dated Jan 01, 2021, the Adjudicating Authority had dismissed the said liquidation application. The order was then challenged before the Hon'ble NCLAT and Hon'ble NCLAT vide its order dated March 16, 2021 had set aside the order of the Adjudicating Authority and directed for the liquidation of KS Oils. Mr. Kuldeep Verma, RP of KS Oils was appointed to continue as a Liquidator of KS Oils.

After admission of application by the Hon'ble NCLT, Mr. Kuldeep Verma has in his capacity as RP taken control and custody of the management and operations of the Company from 21st July 2017 but control and custody of the documents/information was never duly provided by erstwhile management.

5. In terms of his duties under Section 25(2)(j) of the IBC, on perusal of the financial record of the Corporate Debtor, the erstwhile RP/Liquidator observed various suspect and questionable transaction including related party transactions by the Corporate Debtor (Erstwhile Management) which on prime facie basis appeared to be falling within the provisions of Section 43, 45, 49, 50 & 66 of the IBC. On 22.08.2017, the COC discussed and decided to conduct the forensic audit of the transactions undertaken by the Corporate Debtor for a period of 24 months in its meeting dated 21.12.2017, including with its wholly owned subsidiaries and other related parties from 21.7.2015 (cut-off date) till 21.7.2017 (Insolvency Commencement date). Based on forensic report, the then Resolution Professional filed 2 applications before Hon'ble NCLT - IA 163/2018 under section 66 read with section 60(5) (A) and Section 25(2)(j) read with Rule 11 of the NCLT Rules, 2016 and IA 164/2018 under section 19(2), 19(3) read along with Section 14(1)(B) and section 74 of the IBC 2016. The same is presently sub judice before Hon'ble NCLT, Indore Bench. The proceeds realised (if any) would be distributed to the stakeholders of liquidation estate as per section 53 of the IBC, 2016.

Under the above circumstances and in absence documents/information and pending matters for adjudication before Hon'ble NCLT, the accounts has been prepared to the extent feasible based on available alternate evidences/information. Since several of the financial irregularities are sub judice and the various investigations are ongoing, any further disclosure, if required would be made in the financial results of the Company as and when the outcome of the above uncertainties is known and the consequential disclosures are identified.

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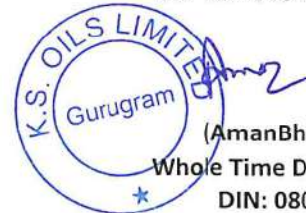
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 14. Corresponding figures in previous quarter/period have been regrouped/rearranged whenever required, to make them comparable.

For K.S. Oils Limited



(AmanBhutoria)
Whole Time Director
DIN: 08010368
Place: Gurugram
Date:12-Aug-2025

K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

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DEVESH PAREKH & CO. CHARTERED ACCOUNTANTS



Independent Auditor's Report on the Quarterly and Year ended Audited Financial Results of K.S Oils Limited Pursuant to Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of
K.S.Oils Limited

Report on the audit of the Financial Results

Opinion

We have audited the accompanying Statement of quarterly and year to date Financial Results of K.S. Oils Limited (the "Company") for the quarter and year ended 31st March'25 (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").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid financial statements:

- A. is presented in accordance with the requirements of the Listing Regulations in this regard;
and
- B. gives a true and fair view in conformity with the applicable accounting standards and other accounting principles generally accepted in India, of the net profit and other comprehensive income and other financial information of the Company for the year ended 31st March'25.

Basis for Opinion

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

Management's Responsibilities for the Financial Results

The Statement has been prepared on the basis of the financial statements. The Company's Board of Directors are responsible for the preparation of the Statement that give a true and fair view of the net profit and other comprehensive income/(loss) 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 there under 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 of 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 design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.



+91 11 41253699

+91 9868203484

cadeveshparekh@yahoo.com

www.deveshparekhco.com

675, Aggarwal Cyber Plaza-II, Netaji Subhash Place, Delhi-110034

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either 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 Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement 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 Statement.

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

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial control with reference to financial statements 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 the Board of Directors.
- Conclude on the appropriateness of the Board of Directors use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

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

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



Other Matters

We Refer to the approved Sale Certificate after E- Auction issued to Soy- Sar edible Private Limited according to Schedule I under regulation 33 of the insolvency and Bankruptcy Board of India(Liquidation Process) Regulations , 2016 the Liquidator, in consultation with the stakeholder consultation committee of the corporate Debtor, undertook to sell the assets of the Corporate Debtor through an auction on a Going Concern basis (excluding certain assets) herein after referred to as the "acquisition plan" by the NCLT order dated 3rd February 2025 received on 5th February, 2025.

"Upon approval of the reliefs and concessions allowed by the Hon'ble NCLT, Indore Bench in Inv 7 of 2024 filed by the auction purchaser after acquisition of the company as a going concern; all non-compliances, breaches and defaults of K.S OILS for the period prior to the Effective Date (including but not limited to those relating to tax), shall be deemed to be waived by the concerned Governmental Authorities. Immunity shall be deemed to have been granted to K.S OILS LIMITED from all proceedings and penalties under all Applicable Laws for any non-compliance for the period prior to the Effective Date and no interest/penal implications shall arise due to such non-compliance /default /breach prior to the Effective Date or even accruing after the Effective Date, but arising out of matters or actions arising prior to the Effective Date".

These are the first financial statements of the Company prepared subsequent to the acquisition as a going concern by Soy-Sar Edible Private Limited (SEPL) through liquidation under the Insolvency and Bankruptcy Code, 2016. The acquisition was completed and the Sale Certificate was issued on 22 March 2024 read with corrigendum dated 6th April 2024. These financial statements reflect the impact of the transaction on a clean-slate basis, in accordance with the directions issued by the Hon'ble NCLT, Indore Bench.

The Statement includes the results for the quarter ended March 31, 2025, being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2025 and the published unaudited year -to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

For Devesh Parekh & Co.

Chartered Accountants

Firm's Registration Number: 013338N

Devesh Parekh

Devesh Parekh

(Partner)

Membership Number: 092160

Place: Gurugram

Date: 12.08.2025

UDIN: 25092160BMGI ZV 4884



Statement of Financial results for the quarter and year ended March 31,2025

Sr. No.	Particulars	Quarter Ended			Year Ended	
		Mar 31 2025	Dec 31, 2024	Mar 31 2024	Mar 31, 2025	Mar 31, 2024
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1	Income					
	Revenue From operation	-	-	-	-	-
	Other Income	2	-	7	2	7
	Total Income	2	-	7	2	7
2	EXPENSES					
	Cost of Materials & Services Consumed	-	-	-	-	-
	Purchase of stock in trade	-	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-	-
	Employee benefits expenses	-	-	-	-	-
	Depreciation and Amortisation Expense	535	535	792	2,139	3,171
	Finance Costs	-	-	-	-	-
	Other expenses	93	-	896	93	1,058
	Total Expenses	627	535	1,688	2,231	4,230
3	Profit/(Loss) from ordinary activities before Tax	(625)	(535)	(1,681)	(2,229)	(4,222)
4	Profit/(Loss) before exceptional items and extraordinary items and Tax	(625)	(535)	(1,681)	(2,229)	(4,222)
5	Exceptional Items	-	-	-	-	-
6	Profit/(Loss) before Tax	(625)	(535)	(1,681)	(2,229)	(4,222)
7	Tax Expenses					
	Current tax expense for current year	-	-	-	-	-
	Current tax expenses relating to prior year	-	-	-	-	-
	Deferred tax	-	-	-	-	-
	Total Tax Expenses	-	-	-	-	-
	Net Profit /Loss for the Period/Year	(625)	(535)	(1,681)	(2,229)	(4,222)
8	Profit/(Loss) for the period from continuing operations	(625)	(535)	(1,681)	(2,229)	(4,222)
9	Profit/(Loss) from discontinuing operations	-	-	-	-	-
10	Tax expenses of discontinuing operations	-	-	-	-	-
11	Profit/(Loss) from Discontinuing operations	-	-	-	-	-
12	Other Comprehensive Income, net of income tax	-	-	-	-	-
13	Remeasurements of defined benefit plan actuarial gains/ (losses)	-	-	-	-	-
14	Total Comprehensive Profit/(Loss) for the period/year	(625)	(535)	(1,681)	(2,229)	(4,222)
15	Paid-up Equity Capital (face value of share - Rs 21- each) (Refer note no 4)	4,592	4,592	4,592	4,592	4,592
16	Reserves excluding revaluation reserves	-	-	-	-	-
17	Basic Earnings per share	(0.34)	(0.13)	(0.41)	(0.54)	(0.92)
18	Diluted Earning per share	(0.34)	(0.13)	(0.41)	(0.54)	(0.92)

For K.S. Oils Limited



Aman
(Aman Bhutoria)
Whole Time Director
DIN: 08010368



Notes:

1. The above financial results for the quarter and year ended March 31st, 2025 have been reviewed by Audit Committee on 12th August 2025 and subsequently, approved at the meeting of the Board of Directors ('the Board') held on 12th August 2025. The financial results have been subjected to limited review by the Statutory Auditors of the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (as amended). The financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013 ('the Act').
2. The format of unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 modified to comply with requirement SEBI's Circular dated July 5, 2016, IND-AS schedule III (Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with IND-AS.
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. However, prior to CIRP period company also had power division and other segments which are not acquired by the SEPL. further, we also want to bring this to attention that during the reported period, Company was not generating any revenue from operations.
4. KS Oils Limited was admitted for the Corporate Insolvency Resolution Process ('CIRP') vide order dated July 21, 2017 on an application filed under Section 7 of the IBC, 2016 by SREI Infrastructure Finance Ltd. Mr. Kuldeep Verma was appointed as an Interim Resolution Professional ('IRP') and he was later confirmed as its Resolution Professional ('RP'). As the Resolution Plan could not come-up within the maximum statutory period of 270 days, the Committee of Creditors had approved seeking liquidation order and accordingly RP had filed an application before the Adjudicating Authority seeking liquidation order. However, vide order dated Jan 01, 2021, the Adjudicating Authority had dismissed the said liquidation application. The order was then challenged before the Hon'ble NCLAT and Hon'ble NCLAT vide its order dated March 16, 2021 had set aside the order of the Adjudicating Authority and directed for the liquidation of KS Oils. Mr. Kuldeep Verma, RP of KS Oils was appointed to continue as a Liquidator of KS Oils.
After admission of application by the Hon'ble NCLT, Mr. Kuldeep Verma has in his capacity as RP taken control and custody of the management and operations of the Company from 21st July 2017 but control and custody of the documents/information was never duly provided by erstwhile management.
5. In terms of his duties under Section 25(2)(j) of the IBC, on perusal of the financial record of the Corporate Debtor, the erstwhile RP/Liquidator observed various suspect and questionable transaction including related party transactions by the Corporate Debtor (Erstwhile Management) which on prime facie basis appeared to be falling within the provisions of Section 43, 45, 49, 50 & 66 of the IBC. On 22.08.2017, the COC discussed and decided to conduct the forensic audit of the transactions undertaken by the Corporate Debtor for a period of 24 months in its meeting dated 21.12.2017, including with its wholly owned subsidiaries and other related parties from 21.7.2015 (cut-off date) till 21.7.2017 (Insolvency Commencement date). Based on forensic report, the then Resolution Professional filed 2 applications before Hon'ble NCLT – IA 163/2018 under section 66 read with section 60(5) (A) and Section 25(2)(j) read with Rule 11 of the NCLT Rules, 2016 and IA 164/2018 under section 19(2), 19(3) read along with Section 14(1)(B) and section 74 of the IBC 2016. The same is presently sub judice before Hon'ble NCLT, Indore Bench. The proceeds realised (if any) would be distributed to the stakeholders of liquidation estate as per section 53 of the IBC, 2016.
Under the above circumstances and in absence documents/information and pending matters for adjudication before Hon'ble NCLT, the accounts has been prepared to the extent feasible based on available alternate evidences/information. Since several of the financial irregularities are sub judice and the various investigations are ongoing, any further disclosure, if required would be made in the financial results of the Company as and when the outcome of the above uncertainties is known and the consequential disclosures are identified.
6. Coöperative Rabo bank U.A. realised its security interests towards its exposure from entire windmill assets/receivables on its own by availing section 52 of the IBC, 2016 by not relinquishing its security to the liquidation estate.
7. Hon'ble High Court at Singapore vide its separate order dated 28.4.2023 passed order for winding up of KS Natural Resources Pte. Ltd. (Subsidiary) and KS Agri Resources Pte Limited (Fellow subsidiary) and appointed Mr. Farooq Ahmad Mann of Mann & Associates PAC as liquidator at Singapore. The Liquidator of K S Oils Limited has filed claims before the Liquidator at Singapore in respect of equity shares held in KS Natural Resources Pte. Ltd and loan given. The investment made by Company in KS Natural Resources Pte. Ltd. (Subsidiary) does not form part of Sale of Company as Going Concern (Block A Asset). Any realization made would be distributed to the stakeholders of the liquidation estate of K S Oils Limited as per Section 53 of

K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

Registered Office:

Khasra no 61,22/1,28/1/2

A. B. Road, Silavati, Guna-473001, Madhya Pradesh

CIN: L15141MP1985PLC003171

Email: compliance@kssoils.com

Work Address:

Guna, Village Silawati (Opp. Vandana Hotel)

A. B. Road Guna-473 001, (M.P).

Village Tathed, Baran Road, kota,

Rajasthan



the IBC, 2016. As K. S. Oils Limited had no control over above mentioned entities, consolidated financial statements and consolidated quarterly financial results of KS Oils limited could not been prepared.

8. In the course of the liquidation process of KS Oils the liquidator successfully conducted the E-Auction for sale of K.S. Oils Limited on 22nd December, 2023 wherein the bid submitted by Soy-Sar Edible Private Limited ("SEPL"/ we/our/us/the "Successful Bidder") was the highest and accordingly, SEPL was declared as the successful bidder for acquisition of K.S. Oils Limited.
9. Hon'ble NCLT, Indore Bench vide Order dated February 03, 2025 (hereinafter referred to as "NCLT Order dated February 03, 2025") had granted various reliefs and concessions to enable sale of the KS Oils to SEPL.
10. In n light of above mentioned information, the new management of the Company and the liquidator has taken initiative and appointed M/s T. Jain & Associates, Chartered Accountants to assist in preparing the financial statements of the Company and file the necessary filings before the ROC/SEBI. New management is preparing financial statements. The RP/Liquidator/New Management is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial statements. Moreover, the RP/Liquidator has demitted office on passing of the going concern order.
11. Newly appointed Board of Directors are not to be considered responsible to discharge fiduciary duties with respect to the oversight on financial and operational health of the Company and performance of the management for the period prior to acquisition and any irregularities or defaults committed by the erstwhile management.
12. Company was delisted by the NSE notice issued on April 27, 2018 and BSE notice issued on May 05, 2018 during the moratorium period and contravention of the provisions under Section 14 of the Code. By way of its order dated 03rd February, 2025, the Hon'ble NCLT allowed relisting of Equity Shares of KSOILS in both the NSE and BSE, and subsequently, KSOILS filed an application to the stock exchange for relisting on March 15, 2025. Pursuant to such application, KSOILS received a circular dated April 30, 2025 from BSE and NSE stating that the Company's status would be changed from "Delisted" to "Suspended" w.e.f. May 05, 2025.
13. The Reconstituted Board is submitting these reports in compliance with the provisions of the Companies Act, 2013, the rules and regulations framed there under ("Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements), Regulations, 2015 ("Listing Regulations").
14. New Management have physically verified by the management during the year after the company was in receipt of the assets of the company under going concern as per order from Hon'ble NCLT Indore dated 3rd February 2025, on reviewing inventory It was found to be unusable and having no market value. Hence, it was provided for in books of accounts by adjusting it with retained earnings.
15. New Management has also reviewed financial assets including Balance with statutory Authorities which were also written off in books of accounts due to non-recoverability of such assets.
16. Corresponding figures in previous quarter/period have been regrouped/rearranged whenever required, to make them comparable.

For K.S. Oils Limited


(Aman Bhutoria)
Whole Time Director
DIN: 08010368
Place: Gurugam
Date:12-Aug-2025

K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

Registered Office:

Khasra no 61,22/1,28/1/2

A. B. Road, Silavati, Guna-473001, Madhya Pradesh

CIN: L15141MP1985PLC003171

Email: compliance@kssoils.com

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A. B. Road Guna-473 001, (M.P).

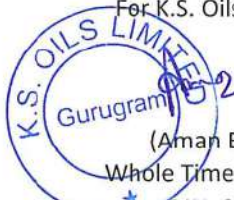
Village Tathed, Baran Road, kota,

Rajasthan

Statement of Assets and Liabilities

Particulars	As at 31 March 2025	As at 31 March 2024
I. ASSETS		
(1) NON-CURRENT ASSETS		
(a) Property, Plant & Equipment	22,086	22,850
(b) Capital work in progress	2,624	2,624
(c) Right of use Assets	-	-
(d) Other Intangible assets	-	-
(e) Financial Assets:		
(i) Investments	-	-
(ii) Loans	-	-
(i) Long term loans and advances	0	81
(f) Deferred Tax assets	-	-
(g) Other non-current assets	-	-
	24,710	25,555
(2) CURRENT ASSETS		
(a) Inventories	-	805
(b) Financial Assets:		
(i) Trade receivables	-	-
(ii) Cash and Cash equivalents	-	-
(iii) Bank balances other than (ii) above	-	-
(iv) Short term loans and advances	304	299
(c) Other current assets	87	389
	391	1,493
(2) Assets classified as held-for-sale	-	-
TOTAL ASSETS	25,101	27,048
II. EQUITY AND LIABILITIES		
EQUITY		
(a) Equity Share Capital	1,698	4,592
(b) Other Equity	1,415	-25,425
	3,113	-20,833
LIABILITIES		
(1) NON-CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Borrowings	-	25,988
(ii) Other Financial Liabilities	-	-
(b) Non Financial Liabilities		
(i) Provisions	-	-
(ii) Deferred tax liabilities (Net)	-	-
	-	25,988
(2) CURRENT LIABILITIES		
(a) Financial Liabilities		
(i) Short Term Borrowings	20,283	-
(ii) Trade payable	-	-
(b) Non Financial Liabilities		
(i) Other Current Liabilities	1,704	21,892
(ii) Provisions	-	-
Total Current Liabilities	21,987	21,892
TOTAL	25,101	27,048

For K.S. Oils Limited


 (Aman Bhutoria)
 Whole Time Director
 * DIN: 08010368
 Place: Gurugram
 Date: 12-Aug-2025

Statement of Cashflow

Particulars	For the period ended 2024-25	For the period ended 2023-24
A. Cash flow from operating activities		
Profit / (Loss) before extraordinary items and tax	(2,229)	(4,222)
Depreciation and amortisation expense	2,139	3,171
Taxes (Paid)/Refund	-	-
Adjustments for (increase) / decrease in operating assets:		
Inventories	-	-
Trade receivables	-	-
Trade payables	-	-
Other Receivables & Loans & Advances	91	(164)
Net cash flow used in operating activities (A)	0	(1,215)
B. Cash flow from investing activities		
Purchase of the Fixed Assets	(1,375)	-
Interest Received	-	-
Net cash flow used in investing activities (B)	(1,375)	-
C. Cash flow from financing activities		
Proceeds from issue of share capital	-	-
Proceeds from Borrowings (other than term loans)	1,375	-
Repayment from term loans	-	(20,147)
Dividend Paid	-	-
Interest Paid	-	-
(Increase)/Decrease in Unclaimed Dividend Account	-	-
Proceeds from Sale as liquidation as a going concern	-	21,893
Net cash flow from financing activities (C)	1,375	1,746
Net increase / (decrease) in Cash and cash equivalents (A + B + C)	0	531
Amount Not Recoverable	-	-
Cash and cash equivalents at the beginning of the year	-	221
<i>Less: Excluded Assets</i>	-	752
Cash and cash equivalents at the end of the year	0	-
Cash and cash equivalents at the end of the period comprises:		
(a) Cash on hand	-	-
(c) Balances with banks	-	-
(i) In current accounts	-	-
Total Cash and cash equivalents at the end of the period	-	-

For K.S. Oils Limited

 (Aman Bhutoria)

★ Whole Time Director

DIN: 08010368



Date: August 12, 2025

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

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

Scrip code: 526209

Scrip code: KSOILS

Subject: Declaration with respect to Report on audit with unmodified opinion to the audited Financial Results of the Company for the Financial Year ended March 31, 2025

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

Dear Sir/Madam,

Pursuant to Regulation 33(3) of the SEBI Listing Regulations, the Board of Directors of the Company at its meeting held today has approved the Audited Standalone and Consolidated Financial Results of the Company for the Financial Year ended March 31, 2025.

In compliance of Regulation 33(3)(d) of the SEBI Listing Regulations, as amended and SEBI Circular no. SEBI/HO/CFD/PoD2/CIR/P/ 0155 dated November 11, 2024, we hereby declare that the Statutory Auditors of the Company, namely, M/s. Devesh Parekh & Co., Chartered Accountants (FRN: 013338N), Statutory Auditors, have issued Audit Report with Unmodified Opinion on the Audited Standalone Financial Results of the Company, for the Financial Year ended March 31, 2025.

You are requested to take the above information on records.

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


Aman Bhutoria
Whole Time Director
DIN: 08010368



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@kssoils.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



DEVESH PAREKH & CO.
CHARTERED ACCOUNTANTS



Independent Auditor's Review Report of Interim Financial Results

To,
The Board of Directors of K.S. Oils Limited

We have reviewed the accompanying statement of unaudited standalone financial results of K.S. Oils Limited ('the Company') for the quarter ended June 30, 2025 (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended ('the Regulation').

The preparation of the Statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting (IND AS 34) prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of Companies (Indian Accounting Standards) Rules, 2015 read with the Circular is the responsibility of the Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to issue a report on the Statement based on our review.

We conducted our review of the Statement 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results, prepared in accordance with recognition and measurement principles, laid down in the applicable Indian Accounting standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized 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.

Our conclusion on the Statement is not modified in respect of the above matter.

For Devesh Parekh & Co
Chartered Accountants
Firm Regn. No. - 013338N

Devesh Parekh
Partner

M.No.-092160

Date: 12.08.2025

Place: Gurugram

UDIN: 25092160BMGTZP2099



+91 11 41253699



+91 9868203484



cadeveshparekh@yahoo.com



www.deveshparekhco.com

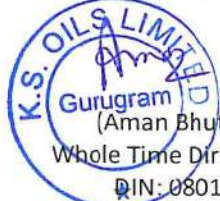


675, Aggarwal Cyber Plaza-II, Netaji Subhash Place, Delhi-110034

Statement of Financial results for the quarter and year ended June 30, 2025

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Quarter Ended	Year Ended
		Jun 30, 2025	Mar 31, 2025	Jun 30, 2024	Mar 31, 2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Income				
	Revenue From operation	-	-	-	2
	Other Income	-	2	-	-
	Total Income	-	2	-	2
2	Expenses				
	Cost of Materials & Services Consumed	-	-	-	-
	Purchase of stock in trade	-	-	-	-
	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	Employee benefits expenses	-	-	-	-
	Depreciation and Amortisation Expense	644	535	535	2,576
	Finance Costs	-	-	-	-
	Other expenses	44	93	-	93
	Total Expenses	688	627	535	2,669
3	Profit/ (Loss) from ordinary activities before Tax	(688)	(625)	(535)	(2,667)
4	Profit/(Loss) before exceptional items and extraordinary items and Tax	(688)	(625)	(535)	(2,667)
5	Exceptional Items	-	-	-	-
6	Profit/(Loss) before Tax	(688)	(625)	(535)	(2,667)
7	Tax Expenses				
	Current tax expense for current year	-	-	-	-
	Current tax expenses relating to prior year	-	-	-	-
	Deferred tax	-	-	-	-
	Total Tax Expenses	-	-	-	-
	Net Profit /Loss for the Period/Year	(688)	(625)	(535)	(2,667)
8	Profit/(Loss) for the period from continuing operations	-	-	-	-
9	Profit/(Loss) from discontinuing operations	-	-	-	-
10	Tax expenses of discontinuing operations	-	-	-	-
11	Profit/(Loss) from Discontinuing operations	-	-	-	-
12	Other Comprehensive Income, net of income tax	-	-	-	-
13	Remeasurements of defined benefit plan actuarial gains/ (losses)	-	-	-	-
14	Total Comprehensive Profit/(Loss) for the period/year	(688)	(625)	(535)	(2,667)
15	Paid-up Equity Capital (face value of share - Rs 21- each) (Refer note no 4)	1,698	1,698	4,592	4,592
16	Reserves excluding revaluation reserves	-	-	-	-
17	Basic Earnings per share	(0.41)	(0.37)	(0.13)	(0.58)
18	Diluted Earning per share	(0.41)	(0.37)	(0.13)	(0.58)

For K.S. Oils Limited


 Gurugram
 (Aman Bhutoria)
 Whole Time Director
 DIN: 08010368



Notes:

1. The above financial results for the quarter and year ended June 30st, 2025 have been reviewed by Audit Committee on 12th August 2025 and subsequently, approved at the meeting of the Board of Directors ("the Board") held on 12th August 2025, The financial results have been subjected to limited review by the Statutory Auditors of the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirement) Regulations, 2015 (as amended). The financial results have been prepared in accordance with the recognition and measurement principles of Indian Accounting Standards as notified under the Companies (Indian Accounting Standards) Rules, 2015 (as amended) as specified in Section 133 of the Companies Act, 2013 ("the Act").
2. The format of unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated November 30, 2015 modified to comply with requirement SEBI's Circular dated July 5, 2016, IND-AS schedule III (Division II) to the Companies Act, 2013 applicable to the Companies that are required to comply with IND-AS.
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. However, prior to CIRP period company also had power division and other segments which are not acquired by the SEPL. further, we also want to bring this to attention that during the reported period, Company was not generating any revenue from operations.
4. KS Oils Limited was admitted for the Corporate Insolvency Resolution Process ("CIRP") vide order dated July 21, 2017 on an application filed under Section 7 of the IBC, 2016 by SREI Infrastructure Finance Ltd. Mr. Kuldeep Verma was appointed as an Interim Resolution Professional ("IRP") and he was later confirmed as its Resolution Professional ("RP"). As the Resolution Plan could not come-up within the maximum statutory period of 270 days, the Committee of Creditors had approved seeking liquidation order and accordingly RP had filed an application before the Adjudicating Authority seeking liquidation order. However, vide order dated Jan 01, 2021, the Adjudicating Authority had dismissed the said liquidation application. The order was then challenged before the Hon'ble NCLAT and Hon'ble NCLAT vide its order dated March 16, 2021 had set aside the order of the Adjudicating Authority and directed for the liquidation of KS Oils. Mr. Kuldeep Verma, RP of KS Oils was appointed to continue as a Liquidator of KS Oils. After admission of application by the Hon'ble NCLT, Mr. Kuldeep Verma has in his capacity as RP taken control and custody of the management and operations of the Company from 21st July 2017 but control and custody of the documents/ information was never duly provided by erstwhile management.
5. In terms of his duties under Section 25(2)(j) of the IBC, on perusal of the financial record of the Corporate Debtor, the erstwhile RP/Liquidator observed various suspect and questionable transaction including related party transactions by the Corporate Debtor (Erstwhile Management) which on prime facie basis appeared to be falling within the provisions of Section 43, 45, 49, 50 & 66 of the IBC. On 22.08.2017, the COC discussed and decided to conduct the forensic audit of the transactions undertaken by the Corporate Debtor for a period of 24 months in its meeting dated 21.12.2017, including with its wholly owned subsidiaries and other related parties from 21.7.2015 (cut-off date) till 21.7.2017 (Insolvency Commencement date). Based on forensic report, the then Resolution Professional filed 2 applications before Hon'ble NCLT – IA 163/2018 under section 66 read with section 60(5) (A) and Section 25(2)(j) read with Rule 11 of the NCLT Rules, 2016 and IA 164/2018 under section 19(2), 19(3) read along with Section 14(1)(B) and section 74 of the IBC 2016. The same is presently sub judice before Hon'ble NCLT, Indore Bench. The proceeds realised (if any) would be distributed to the stakeholders of liquidation estate as per section 53 of the IBC, 2016. Under the above circumstances and in absence documents/information and pending matters for adjudication before Hon'ble NCLT, the accounts has been prepared to the extent feasible based on available alternate evidences/information. Since several of the financial irregularities are sub judice and the various investigations are ongoing, any further disclosure, if required would be made in the financial results of the Company as and when the outcome of the above uncertainties is known and the consequential disclosures are identified.
6. Coöperative Rabo bank U.A. realised its security interests towards its exposure from entire windmill assets/receivables on its own by availing section 52 of the IBC, 2016 by not relinquishing its security to the liquidation estate.
7. Hon'ble High Court at Singapore vide its separate order dated 28.4.2023 passed order for winding up of KS Natural Resources Pte. Ltd. (Subsidiary) and KS Agri Resources Pte Limited (Fellow subsidiary) and appointed Mr. Farooq Ahmad Mann of Mann & Associates PAC as liquidator at Singapore. The Liquidator of K S Oils Limited has filed claims before the Liquidator at Singapore in respect of equity shares held in KS Natural Resources Pte. Ltd and loan given. The investment made by Company in KS Natural Resources Pte. Ltd. (Subsidiary) does not form part of Sale of Company as Going Concern (Block A Asset). Any realization made would be distributed to the stakeholders of the liquidation estate of K S Oils Limited as per Section 53 of the IBC, 2016. As K. S. Oils Limited had no control over above mentioned entities, consolidated financial statements and consolidated quarterly financial results of KS Oils limited could not been prepared.

K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

Registered Office:

Khasra no 61,22/1,28/1/2

A. B. Road, Silavati, Guna-473001, Madhya Pradesh

CIN: L15141MP1985PLC003171

Email: compliance@kssoils.com

Work Address:

Guna, Village Silawati (Opp. Vandana Hotel)

A. B. Road Guna-473 001, (M.P).

Village Tathed, Baran Road, kota,

Rajasthan



8. In the course of the liquidation process of KS Oils the liquidator successfully conducted the E-Auction for sale of K.S. Oils Limited on 22nd December, 2023 wherein the bid submitted by Soy-Sar Edible Private Limited ("SEPL"/ we/our/us/the "Successful Bidder") was the highest and accordingly, SEPL was declared as the successful bidder for acquisition of K.S. Oils Limited.
9. Hon'ble NCLT, Indore Bench vide Order dated February 03, 2025 (hereinafter referred to as "NCLT Order dated February 03, 2025") had granted various reliefs and concessions to enable sale of the KS Oils to SEPL.
10. In n light of above mentioned information, the new management of the Company and the liquidator has taken initiative and appointed M/s T. Jain & Associates, Chartered Accountants to assist in preparing the financial statements of the Company and file the necessary filings before the ROC/SEBI. New management is preparing financial statements. The RP/Liquidator/New Management is not making any representations regarding accuracy, veracity or completeness of the data or information in the financial statements. Moreover, the RP/Liquidator has demitted office on passing of the going concern order.
11. Newly appointed Board of Directors are not to be considered responsible to discharge fiduciary duties with respect to the oversight on financial and operational health of the Company and performance of the management for the period prior to acquisition and any irregularities or defaults committed by the erstwhile management.
12. Company was delisted by the NSE notice issued on April 27, 2018 and BSE notice issued on May 05, 2018 during the moratorium period and contravention of the provisions under Section 14 of the Code. By way of its order dated 03rd February, 2025, the Hon'ble NCLT allowed relisting of Equity Shares of KSOILS in both the NSE and BSE, and subsequently, KSOILS filed an application to the stock exchange for relisting on March 15, 2025. Pursuant to such application, KSOILS received a circular dated April 30, 2025 from BSE and NSE stating that the Company's status would be changed from "Delisted" to "Suspended" w.e.f. May 05, 2025.
13. The Reconstituted Board is submitting these reports in compliance with the provisions of the Companies Act, 2013, the rules and regulations framed there under ("Act") and the Securities and Exchange Board of India (Listing Obligations and Disclosure requirements), Regulations, 2015 ("Listing Regulations").
14. New Management have physically verified by the management during the year after the company was in receipt of the assets of the company under going concern as per order from Hon'ble NCLT Indore dated 3rd February 2025, on reviewing inventory It was found to be unusable and having no market value. Hence, it was provided for in books of accounts by adjusting it with retained earnings.
15. New Management has also reviewed financial assets including Balance with statutory Authorities which were also written off in books of accounts due to non-recoverability of such assets.
16. Corresponding figures in previous quarter/period have been regrouped/rearranged whenever required, to make them comparable.

For K.S. Oils Limited


(Aman Bhutoria)
Whole Time Director
DIN: 08010368
Place: Gurugam
Date: 12-Aug-2025

K.S. Oils Limited

(Acquired by Soy-Sar Edible Private Limited)

Registered Office:

Khasra no 61,22/1,28/1/2

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