

General information about company	
Scrip code*	526209
NSE Symbol*	KSOILS
MSEI Symbol*	NA
ISIN*	INE727D01022
Name of company	K S OILS LIMITED
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	14-11-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	03-11-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	Edible Oil
Start date and time of board meeting	14-11-2025 03:49
End date and time of board meeting	14-11-2025 04:00
Whether cash flow statement is applicable on company	Yes
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable
Whether the company has any related party?	Yes
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes
(I) We declare that the acceptance of fixed deposits by the banks/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	

Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	No
Latest Date on which RPT policy is updated	
Indicate Company website link for updated RPT policy of the Company	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	No
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	<p>No</p> <p>Pursuant to NCLT Order, all loan has been settled</p>

Financial Results – Ind-AS					
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)		
Date of start of reporting period		01-07-2025	01-04-2025		
Date of end of reporting period		30-09-2025	30-09-2025		
Whether results are audited or unaudited		Unaudited	Unaudited		
Nature of report standalone or consolidated		Standalone	Standalone		
<b>Part I</b>	<b>Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.</b>				
<b>1</b>	<b>Income</b>				
	Revenue from operations	129	129		
	Other income	43	43		
	<b>Total income</b>	<b>172</b>	<b>172</b>		
<b>2</b>	<b>Expenses</b>				
(a)	Cost of materials consumed	2836	2836		
(b)	Purchases of stock-in-trade	0	0		
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2707	-2707		
(d)	Employee benefit expense	60	60		
(e)	Finance costs	31	31		
(f)	Depreciation, depletion and amortisation expense	366	1010		
<b>(g)</b>	<b>Other Expenses</b>				
1	Other Expenses	103	147		
	<b>Total other expenses</b>	<b>103</b>	<b>147</b>		
	<b>Total expenses</b>	<b>689</b>	<b>1377</b>		
<b>3</b>	<b>Total profit before exceptional items and tax</b>				
4	Exceptional items	0	0		
<b>5</b>	<b>Total profit before tax</b>				
<b>6</b>	<b>Tax expense</b>				
7	Current tax	0	0		
8	Deferred tax	0	0		
<b>9</b>	<b>Total tax expenses</b>				
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0		
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>				
12	Profit (loss) from discontinued operations before tax	0	0		
13	Tax expense of discontinued operations	0	0		

14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	<b>Total profit (loss) for period</b>	<b>-517</b>	<b>-1205</b>	
17	<u>Other comprehensive income net of taxes</u>	0	0	
18	<b>Total Comprehensive Income for the period</b>	<b>-517</b>	<b>-1205</b>	
19	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
21	<b>Details of equity share capital</b>			
	Paid-up equity share capital	1698	1698	
	Face value of equity share capital	1	1	
22	Reserves excluding revaluation reserve			
23	<b>Earnings per share</b>			
i	<b>Earnings per equity share for continuing operations</b>			
	Basic earnings (loss) per share from continuing operations	-0.3	-0.71	
	Diluted earnings (loss) per share from continuing operations	-0.3	-0.71	
ii	<b>Earnings per equity share for discontinued operations</b>			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	<b>Earnings per equity share (for continuing and discontinued operations)</b>			
	Basic earnings (loss) per share from continuing and discontinued operations	-0.3	-0.71	
	Diluted earnings (loss) per share from continuing and discontinued operations	-0.3	-0.71	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
<b>Assets</b>		
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	21769
	Capital work-in-progress	5557
	Investment property	0
	Goodwill	0
	Other intangible assets	0
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	0
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	0
	<b>Total non-current financial assets</b>	<b>0</b>
	Deferred tax assets (net)	0
	Other non-current assets	429
	<b>Total non-current assets</b>	<b>27755</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	2752
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	0
	Cash and cash equivalents	0
	Bank balance other than cash and cash equivalents	0
	Loans, current	0
	Other current financial assets	0
	<b>Total current financial assets</b>	<b>0</b>
	Current tax assets (net)	0
	Other current assets	795

	Total current assets	3547
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	31302
	<b>Total current assets</b>	<b>3547</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>31302</b>
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1698
	Other equity	210
	<b>Total equity attributable to owners of parent</b>	<b>1908</b>
	Non controlling interest	
	<b>Total equity</b>	<b>1908</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	2470
	<b>Trade Payables, non-current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	<b>0</b>
	Other non-current financial liabilities	
	<b>Total non-current financial liabilities</b>	<b>2470</b>
	Provisions, non-current	
	Deferred tax liabilities (net)	
	Deferred government grants, Non-current	
	Other non-current liabilities	
	<b>Total non-current liabilities</b>	<b>2470</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	21505
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	2206
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	<b>Total Trade payable</b>	<b>2206</b>

	Other current financial liabilities	0
	<b>Total current financial liabilities</b>	23711
	Other current liabilities	3200
	Provisions, current	13
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	26924
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	<b>Total liabilities</b>	29394
	<b>Total equity and liabilities</b>	31302
	<b>Disclosure of notes on assets and liabilities</b>	Textual Information(1)

<b>Other Comprehensive Income</b>			
	Date of start of reporting period	01-07-2025	01-04-2025
	Date of end of reporting period	30-09-2025	30-09-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	0.00	0.00

Cash flow statement, indirect		
Particulars		Half Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	30-09-2025
	Whether results are audited or unaudited	Unaudited
	Nature of report standalone or consolidated	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	-1205
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	31
	Adjustments for decrease (increase) in inventories	-2752
	Adjustments for decrease (increase) in trade receivables, current	0
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	0
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	0
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	2205
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	0
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1010
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0
	Adjustments for interest income	0
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	Adjustments for undistributed profits of associates	0

	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>494</b>
	<b>Net cash flows from (used in) operations</b>	<b>-711</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	676
	<b>Net cash flows from (used in) operating activities</b>	<b>-35</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	0
	Purchase of property, plant and equipment	3626
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0
	Cash receipts from repayment of advances and loans made to other parties	0

	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0
	Interest received	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) investing activities</b>	<b>-3626</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	0
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	-3692
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	31
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>3661</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>0</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>0</b>
	Cash and cash equivalents cash flow statement at beginning of period	0
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>0</b>

**Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)**

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		Additional disclosure relates to loans, interest, advances, dividends, etc. of the entity/subsidiary. The	
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Details of other indebtedne
1	K S OILS LIMITED	AABCK3119J	SOY-SAR EDIBLE PRIVATE LIMITED	ABLCS2168L	Entities with joint control or significant influence over entity	Any other transaction	Loans and Advances Given	500	None			33	20273	20306	Loan	
2	K S OILS LIMITED	AABCK3119J	SOY-SAR EDIBLE PRIVATE LIMITED	ABLCS2168L	Entities with joint control or significant influence over entity	Any other transaction	Reimbursement	500	None			695	313	1008		
3	K S OILS LIMITED	AABCK3119J	SOY-SAR EDIBLE PRIVATE LIMITED	ABLCS2168L	Entities with joint control or significant influence over entity	Any other transaction	Purchase	500	None			1543	0	1543		
Total value of transaction during the reporting period																

