KOTHARI FERMENTATION AND BIOCHEM LTD.

An ISO 22000 : 2018 & KOSHER Certified Company

Regd. Office : 16, Community Centre, 1st Floor, Saket, New Delhi -110017
TEL.: +91 11 40590944 E-mail : info@kothariyeast.in
Web : www.kothariyeast.in CIN : L72411DL1990PLC042502

November 14, 2026

To,
The BSE Limited,
Phiroz Jeejeebhoy Towers,
25th Floor, Dalal Street,
Mumbai-400001

Ref: Scrip Code No. 507474

Subject: Outcome of Board Meeting held on November 14, 2026, pursuant to the provisions contained under Regulation 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations,2015

Dear Sir/Madam,

Pursuant to Regulation 30, Regulation 33, and other applicable provisions of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (Listing Regulations), as amended from time to time, we hereby inform you that the Board of Directors of the Company at its meeting held today, i.e., Saturday, November 14, 2026, has considered and approved the following matters:

1. Unaudited Standalone Financial Results of the Company along with the Limited Review Report by the Statutory Auditor for the quarter and half year ended September 30, 2026, and a copy of the same is also enclosed herewith in **Annexure A**.
   Further, the aforesaid Unaudited Standalone Financial Results of the Company are also sent for publication in the newspapers.

2. Approved the appointment of the Internal Auditors - M/s Purushottam Garg & Co., Chartered Accountants (FRN: 021270N) for FY 2026-27, on the recommendation of the Audit Committee. The details are as required in accordance with the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI Master Circular No. SEBI HO/49/14/14(7)2025-CFD- POD2/1/3762/2026 dated 30th January 2026, are enclosed as **Annexure B**.

The meeting commenced at 02:00 PM and concluded at 03:45 P.M.

Kindly take the same on record.

Thanking you,
Yours faithfully,
FOR KOTHARI FERMENTATION & BIOCHEM LIMITED

Kothari Fermentation And Biochem Ltd. Saket New Delhi

Shivani
(Company Secretary & Compliance Officer)

Encl.: as above

Annexure- A

KOTHARI KULDEEP & CO.
CHARTERED ACCOUNTANTS

Independent Auditor's Review Report on Unaudited Financial Results of the Company for the Quarter and Six Months ended on September 30, 2026. Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors
Kothari Fermentation & Biochem Ltd
1st Floor, 16, Community Centre, Saket
New Delhi –110017

1. We have Reviewed the accompanying Statement of Unaudited financial results ("the Statement") of Kothari fermentation & Biochem Limited ("the Company) for the Quarter and six months ended September 30, 2026 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (`Listing Regulations').
2. The Preparation of the statement in accordance with the recognition and measurement principles laid down in Indian Accounting Standards 34, (IND AS 34) "Interim Financial Reporting" Prescribed Under Section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, 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.
3. We conducted our review of the statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

   A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement has not been prepared in all material respects in accordance with Indian Accounting Standards ('IND AS') and other recognized accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Listing Regulations, read with the circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Kothari Kuldeep & Co
(Chartered Accountants)
Firm Registration No. : 015960C

KOTHARI KULDEEP & CO. FRN-015960C CHARTERED ACCOUNTANTS

Kuldeep Kothari

, Kuldeep Kothari
(Partner)
Membership No.413714

Place: New Delhi
Date: November 14, 2026
UDIN: - 26413714DGWJFF6981

Email: Info@kkca.org.in
Phone: 011-35568137
Address: 3rd floor, 10, Vigyan Vihar, Delhi - 110092

KOTHARI FERMENTATION AND BIOCHEM LIMITED
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STATEMENT OF UNAUDITED RESULTS FOR QUARTER AND HALF YEAR ENDED 30.09.2026

(Rs. in Lakhs Except EPS)

Particulars	Quarter ended			Half Year ended		Year ended
	30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
	Unaudited			Unaudited		Audited
1. Revenue from operations	2,770.70	3,041.20	2,396.11	5,811.90	4,771.42	11,213.19
2. Other Income	3.67	3.57	-	7.24	0.00	73.68
Total Income	**2,774.37**	**3,044.77**	**2,396.11**	**5,819.14**	**4,771.42**	**11,286.87**
3. Expenses						
(a) Cost of Materials consumed	1,622.59	1,539.94	1,227.52	3,162.54	2,291.68	5,241.51
(b) Changes in inventories of finished goods, work-in progress	(36.51)	(0.34)	28.73	(36.86)	48.98	60.04
(c) Employees benefit expense	288.75	313.26	264.74	602.01	535.58	1,232.10
(d) Power & Fuel	661.08	623.43	628.06	1,284.50	1,164.76	2,695.25
(e) Finance Cost	96.37	91.32	90.46	187.69	170.03	369.93
(f) Depreciation & amortization expense	174.13	174.07	174.93	348.19	349.81	700.24
(g) Other expenses	316.68	299.80	291.83	616.48	609.44	1,334.02
Total expenses (a to g)	**3,123.09**	**3,041.47**	**2,706.27**	**6,164.56**	**5,170.28**	**11,633.10**
4. Profit/(loss) before exceptional items and tax	**(348.72)**	**3.30**	**(310.16)**	**(345.42)**	**(398.86)**	**(346.23)**
5. Exceptional Items (Net)	-	-	-	-	-	
6. Profit before Tax	(348.72)	3.30	(310.16)	(345.42)	(398.86)	(346.23)
7. Tax expense						
- Current Tax	-	-	-	-	-	-
- Deferred Tax	(11.04)	(3.16)	(2.44)	(14.20)	21.32	- (47.30)
- Tax for earlier years						
8. Net Profit for the period	**(337.68)**	**6.46**	**(307.72)**	**(331.22)**	**(420.18)**	**(298.93)**
9. Other Comprehensive Income (OCI)						
Items that will not be reclassified to Profit & Loss						
Remeasurement of Defined Benefit Plans	12.40	12.40	(5.03)	24.80	(10.06)	49.60
Tax Relating to measurement of Defined Benefit Plans	(3.22)	(3.22)	1.40	(6.45)	2.80	(12.90)
10. Other Comprehensive Income for the period	9.18	9.18	(3.63)	18.35	(7.26)	36.71
11. Total Comprehensive Income	**(328.50)**	**15.63**	**(311.36)**	**(312.86)**	**(427.44)**	**(262.22)**
12.Paid up Equity Share Capital (face value of Rs. 10/-each)	1,500	1,500	1,500.00	1,500	1,500	1,500
13. Earning Per share- In Rs.						
Basic (In Rs.)- Not annualized	(2.25)	0.04	(2.05)	(2.21)	(2.80)	(1.99)
Diluted (In Rs.)- Not annualized	(2.25)	0.04	(2.05)	(2.21)	(2.80)	(1.99)

STATEMENT OF ASSETS AND LIABILITIES	(Rs. In Lakhs)	
Particulars	as at	as at
	30.09.2026	31.03.2026
	Unaudited	Audited
A. Assets		
1. Non-Current Assets		
(a) Property, Plant and Equipment	8,200.26	8517.15
(b) Capital work-in-progress	1,027.87	569.92
(d) Financial Assets	-	
- Other Financial Assets	51.19	51.19
(e) Other Non-Current Assets	51.15	102.79
	9,330.46	**9241.05**
2. Current Assets		
(a) Inventories	2,448.45	2326.76
(b) Financial Assets		
(i) Trade Receivables	780.65	626.71
(ii) Cash and Cash Equivalents	34.60	30.48
(iii) Bank Balances other than (ii) above	85.37	85.15
(iv) Loans & advances	-	-
(v) Other Current Financial assets	1.28	1.28
(c) Current Tax Assets (net)	-	-
(d) Other Current Assets	515.83	343.29
	3,866.18	**3413.67**
Total Assets	**13,196.64**	**12654.72**

Kothari Fermentation And Biochem Ltd. Saket New Delhi

B. Equity And Liabilities		
Equity		
(a) Equity Share Capital	1,500.00	1500.00
(b) Other Equity	3,582.04	3894.91
	5,082.04	**5394.91**
Liabilities		
1. Non- current Liabilities		
(a) Financial Liabilities		
- Borrowings	4,862.70	4279.66
(b) Provisions	456.44	477.17
(c) Deferred Tax Liabilities (Net)	703.95	711.71
	6,023.09	**5468.54**
2. Current Liabilities		
(a) Financial Liabilities		
- Borrowings	525.19	509.48
- Trade Payables		
Due of Micro ,Small & Medium Enterprises	97.17	75.71
Dues of other than Micro,Small & Medium Enterprises	784.88	593.19
- Other Financial Liabilities	361.43	337.33
(b) Other Current Liabilities	322.84	275.56
(c) Provisions	-	-
(d) Current tax Liabilities (net)	-	-
	2,091.51	**1791.27**
	13,196.64	**12654.72**

Notes:

1. These Financial results have been prepared in accordance with indian accounting standards (IND-AS) as prescribed under section 133 of companies act,2013 read with rule 3 of the companies (Indian Accounting Standards) Rules 2015(as ammended).

2. The business activity of the Company falls within a single primary business segment viz 'Yeast' and hence there is no other reportable segment as per Ind AS 108 'operating segments'.

3. The above results were reviewed by the Audit Committee and approved by the Board of Directors in their respective meetings held on November 14, 2026. The Limited Review for these results has been carried by the Statutory Auditors.

4. Previous quarter/half year/year figures have been regrouped/rearranged wherever necessary

For KOTHARI FERMENTATION AND BIOCHEM LIMITED

Kothari Fermentation And Biochem Ltd. Saket New Delhi

Date : 14.11.2026
Place : New Delhi

CHAIRMAN & MANAGING DIRECTOR

KOTHARI FERMENTATION AND BIOCHEM LIMITED

Unaudited Cash Flow Statement for the half year ended 30 September 2026

(Rs. In Lakhs)

		Half Year ended 30.09.2026	30.09.2025
	Particulars		
A.	**CASH FLOW FROM OPERATING ACTIVITIES**		
	Net profit before tax	(345.42)	(398.86)
	Adjustments for:		
	Depreciation and amortization expense	348.19	349.81
	Profit on sale/discard of property, plant and equipment (net)	0.53	-
	Finance cost	187.69	170.03
	Interest Income	(7.24)	(0.00)
	Operating Profit Before Working Capital Changes	**183.75**	**120.98**
	Movements in working capital :-		
	(Increase)/ Decrease in Inventories	(121.69)	145.36
	(Increase)/ Decrease in Trade and Other receivables	(332.22)	95.61
	Increase/ (Decrease) in Trade and other payables	350.52	58.06
	Cash Generated from/(used in) operations	**80.35**	**420.01**
	Income tax paid (net)		-
	Net Cash Flow From / (used in) operating activities	**80.35**	**420.01**
B.	**CASH FLOW FROM INVESTING ACTIVITIES**		
	Sale/Deletion of Property,Plant & - Equipment(net)	0.50	-
	Interest Received on Fixed Deposits & Others	2.70	6.64
	Movement in Fixed Deposits	(0.21)	
	Purchase of Fixed Assets including Capital Work in Progress	(490.29)	(125.93)
	Net cash Flows /(used in) investing activities	**(487.30)**	**(119.29)**
C.	**CASH FLOW FROM FINANCING ACTIVITIES**		
	Proceeds/(Repayment) of Long Term borrowings	596.85	(113.43)
	Proceeds from Short Term borrowings	1.91	17.79
	Interest paid	(187.69)	(170.03)
	Net cash Flows /(used in) financing activities	**411.07**	**(265.67)**
	Net increase / (decrease) in cash and cash equivalents (A+B+C)	**4.12**	**35.04**
	Cash and Cash Equivalents at the beginning of the Period	30.48	24.09
	Cash and Cash Equivalents at the end of the Period	**34.60**	**59.13**

Notes 1. Cash flow from operating activities has been prepared under the Indirect Method as set out in IND AS - 7, "Statement of Cash Flows"

Kothari Fermentation And Biochem Ltd. Saket New Delhi

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Annexure-B

Disclosure pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with the SEBI Master Circular dated January 30, 2026

Appointment of M/s Purushottam Garg & Co., Chartered Accountants (FRN: 021270N)as the Internal Auditor of the Company for the FY 2026-27

S.No.	Particulars	Details
1.	Reason for Change, viz. Appointment, ~~resignation, removal,death, or otherwise~~	Appointment of M/s Purushottam Garg & Co., Chartered Accountants (FRN: 021270N) as the Internal Auditor of the Company for the FY 2026-27.
2.	Date of Appointment~~, cessation (as applicable)~~ & terms of appointment/~~re-appointment~~	Appointed by the Board on November 14, 2026, as Internal Auditors of the Company for the FY 2026–27, on such remuneration as recommended by the Audit Committee and approved by the Board.
3.	Brief Profile	M/s Purushottam Garg & Co. is appointed as the Internal Auditor of the Company for the Financial Year 2026-27. It is a proprietorship firm of Chartered Accountants established in 2006 and headed by C.A. Purushottam Kumar Garg, FCA, with nearly four decades of professional experience. The firm is presently engaged in providing professional services in the areas of audit, taxation, risk advisory services, accounting, GST, regulatory compliance, and business advisory services.
4.	Disclosure of relationships between directors (in case of appointment of a director)	N.A.

Kothari Fermentation And Biochem Ltd. Saket New Delhi