SHRI VENKATESH REFINERIES LIMITED

Shri Venkatesh Refineries Limited
Address: GAT NO. 16, Umarde, Erandol,
Jalgaon, Maharashtra, 425109, India.

Email : corporate@richsoya.in
Website: www.richsoya.in
Phone no.: (+ 91) 2588-245451

CIN: U15140MH2003PLC139397
GST:27AABCV6437G1Z7

SVRL/BSE/2026-27/06
Date: 30/05/2026

To,
The Secretary,
The Bombay Stock Exchange,
Phiroze Jeejeebhoy Towers
Dalal Street Mumbai- 400001
Maharashtra India

Subject: Outcome of the Board Meeting

Ref: Scrip Code: 543373.

Dear Sir,

We would like to inform you that the Board Meeting of the company was held today, May 30, 2026, which commenced at 6.00 PM and concluded at 9.25 PM, The following items were discussed in the meeting:-

1. Considered, approved and took on record the Audited Financial Statements (Standalone) of the Company for the Fourth Quarter and Year ended 31st March 2026.
2. Recommended Rs 1 per share as Final Dividend for the Financial Year 2025-2026 subject to the approval of Members in the Annual General Meeting.
3. Approved Related Party Transaction for the Financial Year 2026-27.
4. Transacted other business as may be deemed necessary with the permission of the Chair.

The Exchange is further requested to record the same on your records and inform the stakeholders accordingly.

Thanking you

Sincerely,**FOR SHRI VENKATESH REFINERIES LIMITED**

SHRI VENKATESH REFINERIES LIMITED ERANDOL

PRASAD DINESH KABRE
WHOLE TIME DIRECTOR
DIN 06646431

Independent Auditor's Report on Audited Financial Results of Shri Venkatesh Refineries Limited for the Half Year and Year Ended on 31st March, 2026 Pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To,
Board of Directors,
Shri Venkatesh Refineries Limited

Report on the Audit of Financial Results

Opinion

We have audited the accompanying statement of financial results of **Shri Venkatesh Refineries Limited** for the half year ended and year ended on March 31, 2026 ("the Statement), being submitted by the Company pursuant to Regulation 33 of the of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations"). The statement is the responsibility of company's management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial results based on our review.

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

a) is presented in accordance with the requirements of Regulation 33 Listing Obligations and Disclosure Regulations, 2015 in this regard and;

b) give a true and fair view in conformity with the applicable accounting standards prescribed under section 133 of the Companies Act, 2013 ("the Act"), as amended, and other accounting principles generally accepted in India, of the state of affairs of the Company as at March 31, 2026, and profit, and its cash flows for the six months period ended and year ended on that date.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under Section 143(10) of the Act. Our responsibilities under those SAs 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 Statement under the provisions of the Act and the Rules thereunder, 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.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the Standalone Financial Statements of the current period. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Management's Responsibilities for the Financial Results

The Company's management and Board of Directors are responsible for the matters stated in Section 134(5) of the Act with respect to the preparation of this Statement that give a true and fair view of the state of affairs, profit, cash flows and other information of the Company in accordance with the accounting principles generally accepted in India, including the Accounting Standards (AS) specified under section 133 of the Act read with [the Companies (Accounting Standards) Rules, 2015, as amended. 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 the 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.

In preparing the Statement, management is 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 management 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 is 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 this 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 circumstance. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to Statement 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 in the financial results.
- Conclude on the appropriateness of management's 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 Statement 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 represents 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

The Statement includes the results for the half year ended 31st March, 2026 being the balancing figures between the audited figures in respect of full financial year ended on 31st March, 2026 and reviewed figures for the half year ended on 30th September, 2025 and accordingly, corresponding half year in the previous year being the balancing figures between the audited figures in respect of full financial year ended on 31st March, 2025 and unaudited figures for the half year ended on 30th September 2024 which were subject to limited review by us. Our opinion is not modified in respect of this matter.

For Joshi & Shah
Chartered Accountants
Firm Registration No. - 144627W

JOSHI & SHAH
M. NO.
170300
MUMBAI
CHARTERED ACCOUNTANTS

Jaydip Joshi
Partner
Membership No. - 170300
UDIN: 26170300NJATGA6558

Place: Mumbai
Date: 30th May, 2026

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REFINERIES LIMITED

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DECLARATION

In terms of regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended by SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, read with SEBI circular no. CIR/CFD/CMD/56/2016 dated May 27, 2016, we hereby declare that M/s Joshi & Shah, Chartered Accountants (FRN : 144627W), the Statutory Auditors of the Company have issued Audited Report with unmodified opinion on the unaudited financial results of the Company for the year ended on 31st March 2026 Hence the statement of impact of audit qualification is not required to be given.

Kindly take the same on your record.

FOR SHRI VENKATESH REFINERIES LIMITED

SHRI VENKATESH REFINERIES LIMITED ERANDOL

DINESH GANAPATI KABRE
MANAGING DIRECTOR
(DIN: 00316013)

SHRI VENKATESH REFINERIES LIMITED
(CIN: U15140MH2003PLC139397)
Reg. Off; GAT No. 16, UMARDE Erandol, Jalgaon, Maharashtra

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE HALF YEAR AND YEAR ENDED 31ST MARCH 2026

Rs. in Lakh

	PARTICULARS	For the Half Year Ended 31.03.2026	For the Half Year Ended 30.09.2025	For the Half Year Ended 31.03.2025	For the Year Ended 31.03.2026	For the Year Ended 31.03.2025
		Audited	Reviewed	Audited	Audited	Audited
I	**Revenue from operations**	82,170.71	55,586.67	39,332.22	137,757.38	70,164.21
II	**Other income**	93.96	21.01	4.85	114.97	74.83
III	**Total revenue (I + II)**	**82,264.67**	**55,607.68**	**39,337.07**	**137,872.35**	**70,239.04**
IV	**Expenses**					
	Cost of materials consumed	79,551.89	47,907.19	25,528.51	127,459.08	51,084.48
	Purchases of stock in trade	983.75	7,489.07	9,061.37	8,472.82	11,792.83
	Changes in inventories of Finished goods, Work in progress and Stock-in- trade	(3,470.74)	(3,025.37)	2,342.29	(6,496.11)	3,027.33
	Employee benefits expense	20.23	15.81	21.31	36.04	39.81
	Finance costs	1,060.90	866.01	519.05	1,926.91	1,060.47
	Depreciation and amortization expense	177.46	95.41	74.37	272.87	132.01
	Other expenses	598.89	376.51	313.35	975.40	656.26
V	**Total Expense (IV)**	**78,922.39**	**53,724.63**	**37,860.25**	**132,647.02**	**67,793.19**
VI	**Profit/Loss before exceptional and extra-ordinary items and Tax (III - V)**	**3,342.29**	**1,883.05**	**1,476.82**	**5,225.33**	**2,445.85**
VII	Exceptional Items	-	-	-	-	-
VIII	**Profit/Loss before extra-ordinary items and Tax**					
IX	Extra-Ordinary Items	-	-	-	-	-
X	**Tax expense**					
	(1) Current tax	930.06	443.00	339.33	1,373.06	583.51
	(2) Deferred tax	32.02	-	50.74	32.02	54.47
XI	**Profit for the year (VIII - IX)**	**2,380.21**	**1,440.05**	**1,086.75**	**3,820.25**	**1,807.87**
XII	**Paid-up Share Capital**	**2,211.93**	**2,211.93**	**2,211.93**	**2,211.93**	**2,211.93**
	Reserves & Surplus				**10,936.08**	**7,337.01**
XIII	**Earnings per equity share: (Refer Note 4)**					
	(a) Basic	10.76	6.51	4.91	**17.27**	**8.17**
	(b) Diluted	10.76	6.51	4.91	**17.27**	**8.17**
XIV	**Debt Equity Ratio**	**2.66**	**2.41**	**2.23**	**2.66**	**2.23**
XV	**Debt Service Coverage Ratio**	**1.55**	**1.50**	**3.64**	**1.11**	**1.60**
XVI	**Interest Service Coverage Ratio**	**3.65**	**3.17**	**3.85**	**3.49**	**3.31**

SHRI VENKATESH REFINERIES LIMITED ERANDOL

NOTES :

1 As per MCA Notification dated 16th February 2015, companies whose shares are listed on SME exchange as referred to in Chapter XB of SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2009 are exempted from the compulsory requirement of adopton of IND AS. As the Company is covered under the exempted category, it has not adopted IND AS for the preparation of financial results.

2 The main business of the Company is refining as well as trading of Soyabean Oil, Cotteonseed Oil, Edible Oil, Cooking Oil and their by-products and all other activities of the Company revolve around the main business. As such there are no reportable segments, as per the AS 17 "Segment Reporting" notified under the Companies (Accounting Standards) Rules, 2014 and thus, no separate segement reporting is given.

3 The Statutory Auditors of the Company have carried out audit of the financial results for the half year and year ended on March 31, 2026 in compliance with terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations ,2015. The above financial results have been audited and recommended by the Audit Committee and subsequently approved by the Board of Directors at its meeting held 30th May, 2026.

4 Figures for the previous periods /year have been regrouped ,restated and /or reclassified wherever considered necessary to make them comparable to the current periods /presentation.

5 The aforesaid results have been filed with Stock Exchanges under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 are also available on the Stock Exchanges websites and on the website of the Company.

6 The status of Investors' Complaints during the half year ended on 31st March, 2026 is as under:

Pending at the beginning of the above period	0
Received during the above period	0
Disposed during the above period	0
Remainin unsloved at the end of above period	0

7 The Company is not a large corporate borrower as per the applicability criteria given under the SEBI Circular SEBI/HO/DDHS/CIR/P/2018/144 dated 26th November, 2018.

SHRI VENKATESH REFINERIES LIMITED ERANDOL

Place: Jalgaon
Date: 30 May, 2026

Dinesh Kabre
Managing Director
DIN: 00316013

SHRI VENKATESH REFINERIES LIMITED
(CIN: U15140MH2003PLC139397)
Reg. Off; GAT No. 16, UMARDE Erandol, Jalgaon, Maharashtra

STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH 31, 2026

(INR in Lakhs)

	PARTICULARS	AS AT 31.03.2026		AS AT 31.03.2025	
		Audited		Audited	
		Rs.	Rs.	Rs.	Rs.
I.	**EQUITY AND LIABILITIES**				
1.	**Shareholders' Funds**				
	(a) Share capital	2,211.93		2,211.93	
	(b) Reserves and surplus	10,936.08	**13,148.01**	7,337.01	**9,548.94**
2	**Non- current Liabilities**				
	(a) Long-term borrowings	10,201.91		7,470.11	
	(b) Deferred tax liabilities (Net)	206.72		174.70	
	(c) Long-term provisions	8.85	**10,417.48**	17.50	**7,662.31**
3	**Current Liabilities**				
	(a) Short term borrowings	21,138.00		10,811.66	
	(b) Trade payables				
	- Due to MSME	-		-	
	- Due to Other than MSME	12,356.83		4,709.14	
	(c) Other current liabilities	244.40		65.80	
	(d) Short term provisions	1,375.06	**35,114.29**	584.56	**16,171.16**
	TOTAL		**58,679.78**		**33,382.41**
II	**ASSETS**				
1.	**Non-current Assets**				
	(a) Property Plant and Equipment				
	i)Tangible assets	8,121.67		6,062.61	
	ii)Intangible assets	14.38		-	
	iii)Capital work in progress	2,496.36		1,223.67	
	iv)Intangible Assets Under Development	34.02		25.69	
	(b) Non-current investments	0.01		0.01	
	(c) Long-term loans and advances	344.19		115.23	
	(d) Other non-current assets	-	**11,010.63**	-	**7,427.21**
2.	**Current Assets**				
	(a) Inventories	37,418.07		23,144.00	
	(b) Trade receivables	4,858.03		1,601.33	
	(c) Cash and bank Balances	802.20		490.56	
	(d) Short-term loans and advances	4,590.84	**47,669.15**	719.31	**25,955.20**
	TOTAL		**58,679.78**		**33,382.41**

SHRI VENKATESH REFINERIES LIMITED ERANDOL

Place: Jalgaon
Date: 30 May, 2026

Dinesh Kabre
Managing Director
DIN: 00316013

SHRI VENKATESH REFINERIES LIMITED
(CIN: U15140MH2003PLC139397)
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STATEMENT OF CASH FLOWS FOR THE HALF YEAR ENDED MARCH 31, 2026

(INR in Lakhs)

PARTICULARS	For the Year ended 31.03.2026 Audited		For the Year ended 31.03.2025 Audited	
	Amount Rs.	Amount Rs.	Amount Rs.	Amount Rs.
(A) CASH FLOW FROM OPERATING ACTIVITIES				
NET PROFIT(LOSS) BEFORE TAX		**5,225.34**		**2,445.85**
Add:- Adjustments for:				
Depreciation	272.87		132.01	
Interest Paid	1,926.91		1,060.47	
Less:- Adjustments for:				
Interest Income	(13.60)		(1.30)	
Profit on Sale of Asset	-	**2,186.18**	(53.58)	**1,137.60**
OPERATING PROFIT BEFORE WORKING CAPITAL CHANGES		**7,411.52**		**3,583.45**
Adjustments for:				
(Increase) in Trade Receivables	(3,256.70)		(422.79)	
(Increase)/Decrease in Inventories	(14,274.09)		(5,031.64)	
(Increase)/Decrease in Short-Term Loans and Advances	(3,681.89)		409.73	
(Increase)/Decrease in Long-Term Loans and Advances	(228.96)		16.09	
Increase/(Decrease) in Trade Payables	7,647.69		2,115.14	
Increase in Other Current Liabilities	178.60		(16.06)	
Increase in Long & Short-Term Provisions	(7.69)	**(13,623.04)**	63.58	**(2,865.95)**
			-	
CASH GENERATED FROM OPERATIONS		**(6,211.53)**		**717.50**
Income Tax Paid		**(773.15)**		**(606.80)**
NET CASH FROM OPERATING ACTIVITIES		**(6,984.67)**		**110.70**
(B) CASH FLOW FROM INVESTING ACTIVITIES				
Purchase of Fixed Assets	(3,627.32)		(4,779.21)	
Sale Proceeds/Subsidy on PPE Received	-		97.20	
Dividend Income	-		-	
Interest Income	13.60		1.30	
NET CASH FLOW FROM INVESTING ACTIVITIES		**(3,613.72)**		**(4,680.71)**
(C) CASH FLOW FROM FINANCING ACTIVITIES				
Proceeds/(Repayment) of Long Term Borrowings	2,731.80		3,951.87	
Proceeds/(Repayment) of Short Term Borrowings	10,326.34		1,926.01	
Interest Paid	(1,926.91)		(1,060.47)	
Dividend Paid (including dividend distribution tax)	(221.19)		(221.19)	
NET CASH GENERATED FROM FINANCING ACTIVITIES		**10,910.04**		**4,596.22**
Cash and Cash equivalents as at the beginning of the year		**490.56**		**464.35**
Net Increase/(Decrease) in cash and cash equivalents		**311.64**		**26.21**
Cash and Cash equivalents as at the end of the year		**802.20**		**490.56**

SHRI VENKATESH REFINERIES LIMITED ERANDOL

Place: Jalgaon
Date: 30 May, 2026

Dinesh Kabre
Managing Director
DIN: 00316013