



Creating trustworthy brands.  
Creating sustainable growth.



**K S Oils Limited**

Regd. Office: Jiwaji Ganj, Morena - 476 001, M.P., India  
Tel: +91 7532 300000, 405051-57 Fax: +91 7532 405060  
E-mail: investors@ks oils.com Website: www.ks oils.com

Sales Up by 67%

Net Profit Up by 59%

EPS Increases by 13%

**Unaudited Financial Results for the Quarter / Half year ended on 30th September, 2008**

**Segmentwise Revenue, Results and Capital Employed under Clause 41 of Listing Agreement.**

Sr. No.	Particulars	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	(Rs. in Lacs)	Particulars	Quarter Ended	Quarter Ended	Half Year Ended	Half Year Ended	Year Ended	(Rs. in Lacs)
		30.09.08 (Unaudited)	30.09.07 (Unaudited)	30.09.08 (Unaudited)	30.09.07 (Unaudited)	Year Ended 31.03.08 (Audited)		30.09.08 (Unaudited)	30.09.07 (Unaudited)	30.09.08 (Unaudited)	30.09.07 (Unaudited)	31.03.08 (Audited)	
1	a) Net Sales / Income from Operation	73,360	43,980	142,634	80,338	204,431	1. Segment Revenue						
	b) Other Operating Income	45	12	61	24	120	Solvent (including Oil & Refinery)	71,517	43,200	139,203	78,172	200,127	
	Total Income (a+b)	73,405	43,992	142,695	80,362	204,551	Vanaspati Division	1,839	1,034	3,759	2,596	4,987	
2	Expenditure						Power Division	841	107	1,544	214	433	
	a) Increase / Decrease in Stock in Trade	(2,893)	(6,904)	(5,875)	(8,541)	(3,987)	Total	74,197	44,341	144,506	80,982	205,547	
	b) Consumption of Raw Materials	59,237	40,251	115,187	71,089	155,298	Less: Inter-segment revenue	801	349	1,798	617	1,042	
	c) Purchase of Traded Goods	3,297	2,362	6,921	2,621	17,430	Net Sales / Income from operation	73,396	43,992	142,708	80,365	204,505	
	d) Employee Cost	475	117	780	232	784	Less: Excise Duty	36	12	74	27	74	
	e) Depreciation	582	309	1,093	564	1,215	Net Sales	73,360	43,980	142,634	80,338	204,431	
	f) Other Expenditure	5,014	2,970	9,796	5,199	13,010							
	g) Total	65,712	39,105	127,902	71,164	183,750	2. Segment Results						
3	Profit from operations before other income, interest and exceptional items (1-2)	7,693	4,887	14,793	9,198	20,801	Profit(+) / Loss(-) before Tax & Interest from each segment						
4	Other Income	242	112	565	238	1,170	Solvent (including Oil & Refinery)	7,113	4,729	13,685	8,850	20,110	
5	Profit before interest and exceptional items (3+4)	7,935	4,999	15,358	9,436	21,971	Vanaspati Division	16	114	80	250	510	
6	Interest	1,612	952	2,802	1,836	3,748	Power Division	564	44	1,028	98	181	
7	Profit after interest but before exceptional items (5-6)	6,323	4,047	12,556	7,600	18,223	Total	7,693	4,887	14,793	9,198	20,801	
8	Exceptional items	0	0	0	0	0	Less: Interest expenses	1,612	952	2,802	1,836	3,748	
9	Profit from Ordinary activities before Tax (7+8)	6,323	4,047	12,556	7,600	18,223	Add: Interest income	240	112	559	238	1,150	
10	Tax Expenses						Less / add: other unallocable expenses (net of unallocable income)	(2)	0	(6)	0	(20)	
	Current Tax	498	1,230	2,005	2,275	3,429	Total Profit before Tax	6,323	4,047	12,556	7,600	18,223	
	Fringe Benefit tax	12	4	18	8	25							
	Deferred Tax	1,591	155	2,209	309	2,699	3. Capital Employed						
11	Net profit from ordinary activities after tax (9-10)	4,222	2,658	8,324	5,008	12,070	(Segment Assets - Segment Liabilities)						
12	Extraordinary items (Net of Tax expenses)	0	0	0	0	0	Solvent (Including Oil & Refinery)						68,820
13	Net Profit for the period (11-12)	4,222	2,658	8,324	5,008	12,070	Vanaspati Division						2,691
14	Equity Share Capital (F.V. Re. 1/- each)	3,324	2,732	3,324	2,732	3,324	Power Division						15,738
15	Reserves excluding Revaluation Reserve						Unallocated						(13,681)
16	a) Basic EPS before / after extraordinary item (in Rs.)	1.27	1.12	2.50	2.18	4.48	Total						73,568
	b) Diluted EPS before / after extraordinary item (in Rs.)	1.25	1.07	2.47	2.10	4.07							
17	Public Shareholding												
	Number of Shares	171854309	177649240	171854309	177649240	173245309							
	Percentage of Shareholding	51.70	65.02	51.70	65.02	52.12							

**Notes:**

- The above results were approved by Audit Committee on 24th October, 2008 and by Board of Directors in its meeting held today i.e., on 25th October, 2008.
- Previous figures of the results have been re-arranged / re-grouped.
- The Shareholders have approved the Final Dividend of 18% (Rs. 0.18 per equity share of Re. 1/- each) for the financial year 2007-08 on 20th September, 2008.
- Summary of investors complaints - opening: Nil, received during the quarter: 16, resolved: 16 and closing: Nil.
- Comments of the Auditor on the First Quarter Limited review are as under -
  - Provisions for fringe benefit tax of Rs.6 lakhs, Rs.4 lakhs and Rs.25 lakhs for the quarter ending 30th June 2008, 30th June 2007 and year ending 31st March 2008 has been shown as a part of the current tax for all the stated periods and not shown separately.
  - Public shareholding for the quarter ending 30th June 2008 and for the year ending 31st March 2008, has been disclosed as (in numbers) 22,16,92,019 and 22,30,83,019 which should have been shown at 17,18,54,309 and 17,32,45,309 respectively and also has been disclosed as (in percentage) 66.69% and 67.11% which should have been shown at 51.70% and 52.12% respectively.
  - Segment results shown for solvent division includes the amount of interest income, which should be shown as separate line item. Due to which the segment revenue of the quarter ending 30th June 2008, 30th June 2007 and the year ending 31st March 2008, is shown higher by Rs. 283.41 lakhs, Rs. 11.46 lakhs and Rs. 1,149.83 lakhs for the stated period.

All these have been rectified from this Quarterly results.

**By Order of the Board**

Place: Mumbai  
Date: 25/10/2008

**Ramesh Chand Garg**  
Chairman