



**K. S. Oils Limited**  
24k purity in every drop

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**CONTINUING THE TRADITION  
OF SUCCESS.**

**EPS  
up by 163%**

**Net Profit  
up by 139%**

**Sales  
up by 97%**

**Unaudited Financial Results for  
the Quarter/Half Year ended 30th September, 2007**

**Segment wise Revenue, Results & Capital employed  
under Clause 41 of Listing Agreement.**

(Rs. in Lacs)

(Rs. in Lacs)

| Sr. No. | Particulars                              | Quarter Ended 30.09.07 (Unaudited) | Quarter Ended 30.09.06 (Unaudited) | Six Months Ended 30.09.07 (Unaudited) | Six Months Ended 30.09.06 (Unaudited) | Year Ended 31.03.07 (Audited) | Sr. No. | Particulars  | Quarter Ended 30.09.07 (Unaudited) | Quarter Ended 30.09.06 (Unaudited) | Six Months Ended 30.09.07 (Unaudited) | Six Months Ended 30.09.06 (Unaudited) | Year Ended 31.03.07 (Audited) |
|---------|--|------------------------------------|------------------------------------|---------------------------------------|---------------------------------------|-------------------------------|---------|--|------------------------------------|------------------------------------|---------------------------------------|---------------------------------------|-------------------------------|
| 1       | Gross Sales                              | 44,341                             | 22,553                             | 80,982                                | 44,205                                | 108,785                       | 1       | Segment Revenue  |                                    |                                    |                                       |                                       |                               |
|         | Less: Excise Duty                        | 12                                 | 11                                 | 27                                    | 15                                    | 38                            |         | Solvent (Including Oil & Refinery)                                       | 43,200                             | 21,586                             | 78,172                                | 41,836                                | 104,071                       |
|         | Net Sales/Income From Operation          | 44,329                             | 22,542                             | 80,955                                | 44,190                                | 108,747                       |         | Vanaspati Division   | 1,034                              | 881                                | 2,596                                 | 2,210                                 | 4,540                         |
| 2       | Other Income                             | 124                                | 18                                 | 262                                   | 20                                    | 107                           |         | Power Division   | 107                                | 86                                 | 214                                   | 159                                   | 174                           |
| 3       | Total Expenditure                        | 39,145                             | 20,932                             | 71,217                                | 41,312                                | 99,479                        |         | Total  | 44,341                             | 22,553                             | 80,982                                | 44,205                                | 108,785                       |
|         | A) Increase/Decrease in                  |                                    |                                    |                                       |                                       |                               |         | Less: Inter segment Revenue  | 349                                | 3,092                              | 617                                   | 3,316                                 | 1,696                         |
|         | Stock in Trade                           | (6,904)                            | 2,593                              | (8,541)                               | 4,954                                 | 2,883                         |         | Net Sales/ Income from Operation   | 43,992                             | 19,461                             | 80,365                                | 40,889                                | 107,089                       |
|         | B) Consumption of Raw Materials          | 42,920                             | 16,796                             | 74,221                                | 33,282                                | 89,370                        |         | Less: Excise Duty  | 12                                 | 11                                 | 27                                    | 15                                    | 38                            |
|         | C) Staff Cost                            | 117                                | 48                                 | 232                                   | 94                                    | 250                           |         | Net Sales  | 43,980                             | 19,450                             | 80,338                                | 40,874                                | 107,051                       |
|         | D) Other Expenditure                     | 3,012                              | 1,495                              | 5,305                                 | 2,982                                 | 6,976                         | 2       | Segment Results  |                                    |                                    |                                       |                                       |                               |
| 4       | Interest                                 | 952                                | 233                                | 1,836                                 | 430                                   | 1,535                         |         | Profit(+)/ Loss(-) before Tax & Interest from each segment               |                                    |                                    |                                       |                                       |                               |
| 5       | Depreciation                             | 309                                | 90                                 | 564                                   | 173                                   | 452                           |         | Solvent (Including Oil & Refinery)                                       | 4,841                              | 1,293                              | 9,088                                 | 2,175                                 | 8,345                         |
| 6       | Profit before Extra Ordinary item        | 4,047                              | 1,305                              | 7,600                                 | 2,295                                 | 7,388                         |         | Vanaspati Division   | 114                                | 175                                | 250                                   | 425                                   | 469                           |
| 7       | Extra Ordinary items                     | -                                  | -                                  | -                                     | -                                     | -                             |         | Power Division   | 44                                 | 70                                 | 98                                    | 125                                   | 109                           |
| 8       | Profit before Tax                        | 4,047                              | 1,305                              | 7,600                                 | 2,295                                 | 7,388                         |         | Total  | 4,999                              | 1,538                              | 9,436                                 | 2,725                                 | 8,923                         |
| 9       | Provision for Taxation                   |                                    |                                    |                                       |                                       |                               |         | Less:--  |                                    |                                    |                                       |                                       |                               |
|         | Current Tax                              | 1,234                              | 195                                | 2,283                                 | 335                                   | 1,656                         |         | (1) Interest & Other Unallocable expenditure (Net of Unallocable income) | 952                                | 233                                | 1,836                                 | 430                                   | 1,535                         |
|         | Deferred Tax                             | 155                                | -                                  | 309                                   | -                                     | -                             |         | Profit before Tax  | 4,047                              | 1,305                              | 7,600                                 | 2,295                                 | 7,388                         |
| 10      | Net Profit                               | 2,658                              | 1,110                              | 5,008                                 | 1,960                                 | 5,732                         | 3       | Capital Employed:  |                                    |                                    |                                       |                                       |                               |
| 11      | Equity Share Capital (F.V. Rs. 1/- each) | 2,732                              | 940                                | 2,732                                 | 940                                   | 2,209                         |         | (Segment Assets - Segment Liabilities)                                   |                                    |                                    |                                       |                                       |                               |
| 12      | Reserves excluding Revaluation Reserve   | -                                  | -                                  | -                                     | -                                     | 14,342                        |         | Solvent (Including Oil & refinery)                                       |                                    |                                    |                                       |                                       | 25,085                        |
| 13      | Basic EPS (Not Annualised) (Rs.)         | 1.66                               | 0.63                               | 2.70                                  | 1.14                                  | 2.97                          |         | Vanaspati Division   |                                    |                                    |                                       |                                       | 2,505                         |
| 14      | Aggregate of Non Promoter                |                                    |                                    |                                       |                                       |                               |         | Power Division   |                                    |                                    |                                       |                                       | 3,777                         |
|         | Shareholding No. of Shares               | 208,393,850                        | 6,396,800                          | 208,393,850                           | 6,396,800                             | 156,078,810                   |         | Unallocated  |                                    |                                    |                                       |                                       | -                             |
|         | Percentage of Shareholding               | 76.27%                             | 68.05%                             | 76.27%                                | 68.05%                                | 70.65%                        |         | Total  |                                    |                                    |                                       |                                       | 31,367                        |

NOTES :

- The above results were approved by Audit Committee and by Board of Directors in its meeting held on October 22, 2007.
- The company has entered into a Joint Venture in Malaysia with a stake of 49% for the purpose of Investment/acquisition of Palm Plantation and/or manufacture of crude palm oil.
- Pursuant to Accounting Standard - 15 (revised) on "Employee Benefits" issued by the Institute of Chartered Accountants of India, being mandatory from the current financial year, the adjustment on account of employee benefit upto March 31, 2007 will be dealt with the opening general reserve as per the transitional provision at the year end. Further the current year liability would be given effect during the IVth quarter ending on 31.03.08.
- The Board of Directors in its meeting held on August 22, 2007 have approved the allotment of 21,479,710 equity shares of Rs. 1/- each to Baring Private Equity Asia III Holdings Mauritius (3) Limited and 90,720 equity shares of Rs. 1/- each to others by way of preferential allotment under Section 81(1A) of the Companies Act, 1956.
- The Board of Directors in its meeting held on September 7, 2007 have approved the allotment of 30744610 equity shares of Rs. 1/- each underlying the GDRs' Issue & raised USD 31.42 Million by way of issuance of GDRs' at Singapore Stock Exchange.
- Previous figures of the results have been re-arranged/re-grouped.
- There was 'Nil' Investors' Complaint pending at the end of quarter.

By Order of the Board For K. S. Oils Limited

Place: Delhi  
Date: 22.10.07

Ramesh Chand Garg  
Chairman