

**K.S.Oils Limited**

Jiwaji Ganj, Morena 476001 (M.P.)

Unaudited Financial Results for the Quarter ended on March 31, 2013

(Rs. in lacs)

(Rs. in lacs)

|                |  | Unaudited Standalone Financial result for the Quarter ended 31.03.13 |  |  |  | Segmentwise Revenue, Results and Capital Employed Under Clause 41 of the Listing Agreement |  |                                       |  |                 |
|----------------|--|--|--|--|--|--|--|---------------------------------------|--|-----------------|
| Particulars    |  | 3 Month Ended<br>31.03.13<br>(Unaudited)                             | 3 Month Ended<br>31.12.12<br>(Unaudited) | 3 Month Ended<br>31.03.12<br>(Unaudited) | Year Ended on 31.12.12<br>(Audited) (18<br>Months) |  |  |                                       |  |                 |
|                |  | 3 Month Ended<br>31.03.13<br>(Unaudited)                             | 3 Month Ended<br>31.12.12<br>(Unaudited) | 3 Month Ended<br>31.03.12<br>(Unaudited) | Year Ended on<br>31.12.12 (Audited)<br>(18 Months) | 3 Month Ended<br>31.03.13<br>(Unaudited)   | 3 Month Ended<br>31.12.12<br>(Unaudited) | 3 Month Ended<br>31.03.12 (Unaudited) | Year Ended on<br>31.12.12 (Audited)<br>(18 Months) |                 |
| <b>Part I</b>  |  |  |  |  |  |  |  |                                       |  |                 |
| 1              | <b>Income from Operation</b>   |  |  |  |  | <b>1.Segment Revenue</b>   |  |                                       |  |                 |
|                | a) Net Sales/Income From Operation(Net of Excise Duty)   | 51164  | 21236                                    | 56327                                    | 345769   |  |  |                                       |  |                 |
|                | b) Other operating Income  | 322  | (230)                                    | 501                                      | 584  | Edible Oil Division  | 50817                                    | 20910                                 | 55727  | 339954          |
|                | <b>Total Income from operation net(a+b)</b>  | <b>51486</b>   | <b>21006</b>                             | <b>56828</b>                             | <b>346353</b>                                      | Power Division   | 472                                      | 473                                   | 792  | 6668            |
| 2              | <b>Expenses</b>  |  |  |  |  | Unallocated  | 0  | 0                                     | 0  | 0               |
|                | a) Cost of Material Consumed   | 22732  | 41878                                    | 48152                                    | 309983   | Others   | 0  | 0                                     | 0  | 0               |
|                | b) Purchase of Stock-in-trade  | 46142  | 10668                                    | 10728                                    | 56324  | <b>Total</b>   | <b>51288</b>                             | <b>21383</b>                          | <b>56519</b>                                       | <b>346622</b>   |
|                | c) Change in inventories of finished goods,work-in-progress and stock-in-trade                     | 3887   | (9942)                                   | (7019)                                   | 13406  | Less: Inter segment Revenue  | 92                                       | 115                                   | 148  | 617             |
|                | d) Employee benefit expenses   | 372  | 363                                      | 473                                      | 2819   | Net Sales  | 51196                                    | 21268                                 | 56371  | 346005          |
|                | e) Depreciation & amortisation expenses  | 1504   | 1569                                     | 1579                                     | 9549   | Less : Excise Duty   | 32                                       | 32                                    | 44   | 236             |
|                | f) Other Expenditure   | 2264   | 704                                      | 11173                                    | 18135  | <b>Net Sales/Income from Operation</b>   | <b>51164</b>                             | <b>21236</b>                          | <b>56327</b>                                       | <b>345769</b>   |
|                | <b>Total Expenses</b>  | <b>76901</b>   | <b>45240</b>                             | <b>65086</b>                             | <b>410216</b>                                      |  |  |                                       |  |                 |
| 3              | <b>(Loss)/Profit from operations before other income,interest and exceptional items(1-2)</b>       | <b>(25414)</b>   | <b>(24234)</b>                           | <b>(8258)</b>                            | <b>(63863)</b>                                     | <b>2.Segment Results</b>   |  |                                       |  |                 |
| 4              | Other Income   | 362  | 165                                      | 157                                      | 1056   | <b>Profit(+)/Loss(-) before Tax from each Segment</b>                                      |  |                                       |  |                 |
| 5              | <b>(Loss)/Profit from ordinary activities before finance costs and exceptional items(3+4)</b>      | <b>(25052)</b>   | <b>(24069)</b>                           | <b>(8101)</b>                            | <b>(62806)</b>                                     | Edible Oil Division  | (56698)                                  | (54772)                               | (8706)   | (96152)         |
| 6              | Finance Costs  | 6758   | 9195                                     | 2372                                     | 44155  | Power Division   | (254)                                    | 767                                   | 77   | 2210            |
| 7              | <b>(Loss)/Profit from ordinary activities after finance cost but before exceptional items(5-6)</b> | <b>(31810)</b>   | <b>(33264)</b>                           | <b>(10473)</b>                           | <b>(106961)</b>                                    | Others   | (11)                                     | (209)                                 | 165  | (76)            |
| 8              | Exceptional items  | 31619  | 29269                                    | 0  | 29269  | Unallocated  | 192                                      | (118)                                 | 270  | 198             |
| 9              | <b>(Loss)/Profit from Ordinary activities before tax(7+8)</b>                                      | <b>(63430)</b>   | <b>(62533)</b>                           | <b>(10473)</b>                           | <b>(136230)</b>                                    | <b>Total</b>   | <b>(56772)</b>                           | <b>(54332)</b>                        | <b>(8194)</b>                                      | <b>(93820)</b>  |
| 10             | Tax Expenses   | (141)  | 249                                      | 106                                      | 973  | Less: Interest expenses  | 6758                                     | 8300                                  | 2372   | 43260           |
| 11             | <b>Net(Loss)/Profit from ordinary activities after tax(9-10)</b>                                   | <b>(63289)</b>   | <b>(62782)</b>                           | <b>(10579)</b>                           | <b>(137203)</b>                                    | Add: Interest income   | 100                                      | 99                                    | 93   | 850             |
| 12             | Extraordinary items (Net of tax expenses)  |  |  |  |  | Total (Loss)/Profit before Tax   | <b>(63430)</b>                           | <b>(62533)</b>                        | <b>(10473)</b>                                     | <b>(136230)</b> |
| 13             | <b>Net(Loss)/Profit for the period(11-12)</b>  | <b>(63289)</b>   | <b>(62782)</b>                           | <b>(10579)</b>                           | <b>(137203)</b>                                    | <b>3.Capital Employed:</b>   |  |                                       |  |                 |
| 14             | Paid up Equity Share Capital (F.V. Rs. 1/- each)   | 4592   | 4592                                     | 4254                                     | 4592   | (Segment Assets - Segment Liabilities)   |  |                                       |  |                 |
| 15             | <b>Reserves excluding Revaluation Reserve as per Balance sheet of previous accounting year</b>     |  |  |  | <b>(26570)</b>                                     | Edible Oil Division  | (80827)                                  | (16351)                               | 55832  | (16351)         |
| 16.i           | <b>Earning per Share before Extraordinary item (In Rs) (not annualised)</b>                        |  |  |  |  | Power Division   | 13944                                    | 12613                                 | 16874  | 12613           |
|                | a) Basic   | (13.78)  | (13.67)                                  | (2.49)                                   | (31.09)  | Others   | 10                                       | 11                                    | 14   | 11              |
|                | b) Diluted   | (13.78)  | (13.67)                                  | (2.49)                                   | (31.09)  | Unallocated  | 8870                                     | 9061                                  | 18898  | 9061            |
| 16.ii          | <b>Earning per Share after Extraordinary item (In Rs) (not annualised)</b>                         |  |  |  |  | <b>Total</b>   | <b>(58003)</b>                           | <b>5334</b>                           | <b>91618</b>                                       | <b>5334</b>     |
|                | a) Basic   | (13.78)  | (13.67)                                  | (2.49)                                   | (31.09)  |  |  |                                       |  |                 |
|                | b) Diluted   | (13.78)  | (13.67)                                  | (2.49)                                   | (31.09)  |  |  |                                       |  |                 |
| <b>Part II</b> |  |  |  |  |  |  |  |                                       |  |                 |
| A              | <b>PARTICULARS OF SAHREHOLDING</b>   |  |  |  |  |  |  |                                       |  |                 |
| 1              | <b>Public shareholding</b>   |  |  |  |  |  |  |                                       |  |                 |
|                | Number of Shares   | 424,577,932  | 424,577,932                              | 386684650                                | 424,577,932  |  |  |                                       |  |                 |
|                | Percentage of Shareholding   | 92.46  | 92.46                                    | 90.90                                    | 92.46  |  |  |                                       |  |                 |
| 2              | <b>Promoters and Promoters group shareholding</b>  |  |  |  |  |  |  |                                       |  |                 |
|                | a) Pledged/Encumbered  |  |  |  |  |  |  |                                       |  |                 |
|                | : Number of shares   | 34,602,105   | 34,602,105                               | 26702658                                 | 34,602,105   |  |  |                                       |  |                 |
|                | : Percentage of shares (as a % of the total shareholding of promoter and promoter group)           | 100.00   | 100.00                                   | 68.95                                    | 100.00   |  |  |                                       |  |                 |
|                | : Percentage of shares (as a % of the total share capital of the company)                          | 7.54   | 7.54                                     | 6.28                                     | 7.54   |  |  |                                       |  |                 |
|                | b) Non-Encumbered  |  |  |  |  |  |  |                                       |  |                 |
|                | : Number of shares   | Nil  | Nil                                      | 12025447                                 | Nil  |  |  |                                       |  |                 |
|                | : Percentage of shares (as a % of the total shareholding of promoter and promoter group)           | Nil  | Nil                                      | 31.05                                    | Nil  |  |  |                                       |  |                 |
|                | : Percentage of shares (as a % of the total share capital of the company)                          | Nil  | Nil                                      | 2.82                                     | Nil  |  |  |                                       |  |                 |

| Particulars                                    | For 3 Month Ended on 31.03.13 |
|--|-------------------------------|
| <b>INVESTORS COMPLAINTS</b>                    |                               |
| Opening  | 0                             |
| Received during the quarter                    | 10                            |
| Resolved during the quarter                    | 10                            |
| Remaining unresolved at the end of the quarter | 0                             |

**Notes:**

- The above results were reviewed by Audit Committee & taken on record by the Board of Directors of the company at its meeting held on September 21st, 2013.
- Public shareholding excludes share held by the custodian against Global Depository Receipts.
- Auditor's Report on the financial statements for the eighteen months period ended December 31, 2012 contains qualifications/ reservations / observations, which for the limitation of space are not reproduced herein. However, the said qualifications/ reservations / observations have been duly addressed or in the process of being addressed by the management. In the opinion of the management, there would be no material impact expected on the reported loss for the period on this account.
- Exceptional items represents, provisional for doubtful Rs. 31619 lacs.
- Figures pertaining to previous periods have been regrouped, reclassified and restated, wherever necessary, to confirm to the classification adopted in the current period.

Place : Morena  
Date : September 21, 2013

By order of the Board  
Davesh Agarwal  
Whole Time Director