

Bharat Sarda, FCA  
Dinesh Kasat, FCA



**SARDA KASAT & CO.**  
Chartered Accountants,  
Sakar Bhawan, II nd Floor,  
21/4, Ratlam Kothi,  
Indore – 452 001 (M.P.)  
Ph. No. 2510070-71

### INDEPENDENT AUDITOR'S REVIEW REPORT

The Board Of Directors  
Prakash Oils Limited  
31 F, 1-2, Vatsalya Chamber,  
Sneh Nagar, Indore

1. We have reviewed the accompanying statement of unaudited financial results of **PRAKASH OILS LIMITED** . for the Quarter ended **September 30<sup>th</sup>, 2015** . This statement is the responsibility of the Company's Management and has been approved by the Board of Directors/ Committee of Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.
2. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and an analytical procedure 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.
3. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards specified under the Companies Act, 1956 (Which are deemed to be applicable as per Sec. 133 Of Companies Act, 2013, read with Rule 7 of the companies (Accounts) Rules, 2014) and other recognised accounting principles and policies has not disclosed the information required to be disclosed in terms of Clause 41 of the Listing Agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.
4. Further ,We also report that we have traced the number of shares as well as the percentage of shareholding in respect of the aggregate amount of public shareholding and the number of shares as well as the percentage of shares pledged/encumbered and non-encumbered in respect of the aggregate amount of promoters and promoter group shareholding in terms of clause 35 of the Listing agreements with stock exchanges and the particulars relating to investor complaints disclosed in part II – Select Information for the Quarter ended September 30th , 2015 of the statement, from the details furnished by the management.

Place: Indore  
Date: 14/11/2015

For **SARDA KASAT & CO.**  
Chartered accountants  
F.R.N. 09053C



  
(CA Dinesh Kasat)  
Partner  
M.No. 73348



# Prakash Oils Limited

Admn. Office : 31/F-12, Vatsalya Chambers,  
Sneh Nagar, Main Road, INDORE - 452001  
Tel.: 2464411, 4210600 Fax: 0731-2468887  
E-mail : pol@satyam.net.in  
CIN : L15141MP1986PLC003579

## PRAKASH OILS LIMITED, INDORE

Registered Office : 31/F-12, Vassalya chambers, Sneh nagar, Main road, Indore-452001

### STATEMENT OF UNAUDITED RESULTS FOR THE QUARTER ENDED September, 2015

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(Rs. In Lakhs)

Particulars	Quarter Ended			Six Month Ended		For The
	30-Sep-15	30-Jun-15	30-Sep-14	30-Sep-15	30-Sep-14	Year Ended
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
(a) Gross Sales	12777.7	8265.28	15513.60	21042.99	31987.01	52852.78
(b) Less: Excise Duty	3.19	10.77	1.92	13.96	4.84	17.34
(C) Net Sales	12774.51	8254.51	15511.68	21029.03	31982.17	52835.44
(d) Other Operating Income	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Income From Opreation (Net)</b>	<b>12774.51</b>	<b>8254.51</b>	<b>15511.68</b>	<b>21029.03</b>	<b>31982.17</b>	<b>52835.44</b>
2 Expenditure						
a. Increase/decrease in stock in trade and work in progress	80.22	-510.59	-1035.34	-430.37	51.25	1960.03
b. Consumption of raw materials	3503.92	2983.88	6558.23	6487.80	10333.51	20323.33
c. Purchase of traded goods	8762.72	5174.52	9323.83	13937.24	20441.46	28158.62
d. Employees cost	23.61	22.38	25.02	45.99	48.65	98.30
e. Depreciation & Amortization Expense	20.72	20.03	14.77	40.75	29.32	101.65
f. Other Expenditure	532.26	362.75	567.08	895.01	993.17	1647.15
<b>Total</b>	<b>12923.45</b>	<b>8052.97</b>	<b>15453.59</b>	<b>20976.42</b>	<b>31897.36</b>	<b>52289.08</b>
3 <b>Profits / (Loss) from Operations before Other Income, Finance cost and Exceptional Items (1-2)</b>	<b>-148.94</b>	<b>201.54</b>	<b>58.09</b>	<b>52.61</b>	<b>84.81</b>	<b>546.36</b>
4 Other Income	3.34	24.46	18.65	27.80	44.92	104.88
5 <b>Profit / (Loss) From ordinary activities before Finance Cost (3+4)</b>	<b>-145.60</b>	<b>226.00</b>	<b>76.74</b>	<b>80.41</b>	<b>129.73</b>	<b>651.24</b>
6 Finance Cost	159.61	191.64	79.82	351.25	187.08	465.49
7 <b>Profit Before Tax</b>	<b>-305.21</b>	<b>34.36</b>	<b>-3.08</b>	<b>-270.84</b>	<b>-57.35</b>	<b>185.74</b>
8 Tax expense	0.00	10.66	3.57	0.00	3.57	32.31
9 <b>Net Profit After Tax</b>	<b>-305.21</b>	<b>23.70</b>	<b>0.49</b>	<b>-270.84</b>	<b>-53.78</b>	<b>153.43</b>
10 <b>Paid-up equity share capital (Face value of each equity share)</b>	<b>6707200</b>	<b>6707200</b>	<b>6707200</b>	<b>6707200</b>	<b>6707200</b>	<b>6707200</b>

For IDENTIFICATION ONLY

For Prakash Oils Ltd.,

*Sarda Kasat & Co.*  
Sarda Kasat & Co.

*Am-1*  
Managing Director  
DIN-00226672

REGD. OFFICE : GRAM KHEDA, PITHAMPUR, DIST DHAR (M.P.)

1	<b>Reserves excluding Revaluation</b>						
	Reserves as per balance sheet of previous accounting year						2649.77
12	<b>Earnings per share (EPS)</b>						
	(a) Basic	-4.550	0.35	-0.046	-4.04	-0.86	2.29
	(b) Diluted	-4.550	0.35	-0.046	-4.04	-0.86	2.29
	<b>PART II</b>						
	<b>PARTICULARS OF SHAREHOLDING</b>						
1	<b>Public shareholding</b>						
	- No. of shares	3791087	3791087	3791087	3791087	3791087	3791087
	- Percentage of shareholding	56.52%	56.52%	56.52%	56.52%	56.52%	56.52%
	Promoters and promoter group Shareholding**						
	<b>a) Pledged/Encumbered</b>						
	- Number of shares	0.00	0.00	Nil	0.00	0.00	0.00
	As a percentage of the total shareholding of the promoter and promoter group	0	0	Nil	0	0	0
	As a percentage of total share capital of the company	0	0	Nil	0	0	0
	<b>b) Non-encumbered</b>						
	- Number of shares	2916113	2916113	2916113	2916113	2916113	2916113
	As a percentage of the total shareholding of the promoter and promoter group	100	100	100	100	100	100
	As a percentage of total share capital of the company	43.48%	43.48%	43.48%	43.48%	43.48%	43.48%

1. The figures for the corresponding periods have been regrouped, wherever necessary, to make them comparable.

2. These results have been reviewed by the audit committee and approved by the board of directors at their respective meetings held on 14.11.2015 and the limited review of the same has been carried out by the statutory auditors of the company.

For IDENTIFICATION ONLY

  
Sarda Kasat & Co.

**For Prakash Oils Ltd.,**

  
**Managing Director**  
**DIN-00226672**

