



## Gokul Refoils & Solvent Ltd.

Corporate Office :  
"Gokul House", 43-Shreemali Co-op. Housing Society Ltd.  
Opp. Shikhar Building, Navrangpura,  
Ahmedabad-380 009. Gujarat (India)  
Ph. : +91-79-66304555, 66615253/54/55  
Fax : +91-79-66304543 Email : grsl@gokulgroup.com

13<sup>th</sup> November, 2013

To,  
Dept. of Corporate Services,  
**Bombay Stock Exchange Ltd.**  
25<sup>th</sup> Floor, Phiroze Jeejeebhoy Tower,  
Dalal Street, Fort,  
Mumbai – 400 001

Ph:-22721233/34  
Fax No-22-22721919

Company Code 532980

To,  
**National Stock Exchange of India Ltd.**  
Exchange Plaza,  
Plot no. C/1, G Block,  
Bandra-Kurla Complex  
Bandra (E) Mumbai - 400 051

Ph-(022)-26598100-8114  
Fax No-(022)-26598120

Company Code 16705

Dear Sir/ Madam,

**Sub:- Un- Audited Financial Result for for the Second quarter and the Half Year ended 30<sup>th</sup> September, 2013.**

Please find attached herewith the copy of Unaudited Financial Results for the Second quarter and the Half Year ended 30<sup>th</sup> September, 2013, as prescribed under Clause 41 of the Listing Agreement, the same was Considered and approved by the Board of Directors in its Meeting held on 13<sup>th</sup> November, 2013.

Please take the same on your record.

Thanking You,

Yours Truly,

For, Gokul Refoils & Solvent Limited

**Kalpesh Desai**  
Company Secretary & Compliance Officer

**Encl: As Above.**

Regd. Office & Works : State Highway No-41 Nr Sujapur Pada Sadhpur-384 151 Dist. Patan Gujarat (India)  
Phone : +91-2767 - 222075, 220975 Fax +91-2767-223475 E-mail grsl@gokulgroup.com

Gandhidham Unit : 89, Meghpar-Borichi, Galpadar Road, Nr Sharma Resort, Ta-Anjar Dist. Kutch-370 110 Gujarat India  
Phone +91-2836-247075 : 76 77 78 79 Fax +91-2836-247080

Surat Unit : N.H. No-8, Nr Kamrej Sugar Factory, At : Navi Pardi, Ta Kamrej Dist. Surat, Gujarat (India) E-mail grsl@gokulgroup.com

Haldia Refinery Unit : J.L.N. 149 Plot No Near Essar Petrol pump HPL Link Road P.O. Dabhog City Centre  
P.S. Bhabanpur, Haldia Purba - Medanipur -721657 (West Bengal) Phone 03224 252839



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GOKUL REFOILS AND SOLVENT LIMITED							
State Highway No.41, Nr. Sujanpur Patia, Sidhpur-384151							
Standalone Unaudited Financial Results for the Quarter and Half Year ended 30th September, 2013							
(Rs in Lakhs)							
Particulars	Quarter ended			Half year Ended		Year ended	
	as on 30.09.2013	as on 30.06.2013	as on 30.09.2012	as on 30.09.2013	as on 30.09.2012	on 31.03.2013	
	(Unaudited)			(Unaudited)		(Audited)	
<b>1 Income from operations</b>							
(a) Net Sales/Income from Operations (net of excise duty)	166,458.09	161,700.01	145,209.56	328,158.10	322,621.23	581,537.73	
(b) Other Operating Income	4,108.59	1,114.90	2,353.24	5,223.49	3,573.98	7,579.20	
<b>Total income from operations (net)</b>	<b>170,566.68</b>	<b>162,814.91</b>	<b>147,562.80</b>	<b>333,381.59</b>	<b>326,195.21</b>	<b>589,116.93</b>	
<b>2 Expenditure</b>							
(a) Cost of Materials consumed	88,951.58	129,258.67	109,315.66	218,210.25	258,528.17	486,926.94	
(b) Purchase of Stock-in-Trade	56,312.71	27,323.61	19,624.02	83,636.32	29,092.79	50,876.29	
(c) Changes in inventories of finished goods, work in progress and stock in trade	6,232.96	-8,890.27	6,895.51	-2,657.31	12,191.58	-2,364.35	
(d) Employee benefits expense	697.96	693.22	553.86	1,391.18	1,134.60	2,238.22	
(e) Depreciation and amortisation expense	961.87	943.23	922.47	1,905.10	1,786.43	3,654.56	
(f) Other Expenses (Any item exceeding 10% of the total expenses to be shown separately)	15,745.25	13,459.75	10,952.11	29,205.00	24,151.20	43,752.30	
<b>Total Expenses</b>	<b>168,902.32</b>	<b>162,788.21</b>	<b>148,263.63</b>	<b>331,690.53</b>	<b>326,884.77</b>	<b>585,083.96</b>	
<b>3 Profit/(Loss) from operations before other income, interest and other exceptional items (1-2)</b>	<b>1,664.36</b>	<b>26.70</b>	<b>-700.83</b>	<b>1,691.06</b>	<b>-689.56</b>	<b>4,032.97</b>	
<b>4 Other Income</b>	<b>1,927.65</b>	<b>2,092.03</b>	<b>5,221.40</b>	<b>4,019.68</b>	<b>9,863.66</b>	<b>16,189.20</b>	
<b>5 Profit/(Loss) from ordinary activities before finance costs and exceptional items (3+4)</b>	<b>3,592.02</b>	<b>2,118.73</b>	<b>4,520.57</b>	<b>5,710.75</b>	<b>9,174.10</b>	<b>20,222.17</b>	
<b>6 Finance Costs</b>	<b>2,842.34</b>	<b>2,850.89</b>	<b>3,517.06</b>	<b>5,693.23</b>	<b>10,126.36</b>	<b>19,292.18</b>	
<b>7 Profit/(Loss) from ordinary activities after finance costs but before exceptional items (5-6)</b>	<b>749.67</b>	<b>-732.16</b>	<b>1,003.51</b>	<b>17.51</b>	<b>-952.26</b>	<b>929.99</b>	
<b>8 Exceptional Items</b>	-	-	-	-	-	-	
<b>9 Profit/Loss from Ordinary Activities before tax (7-8)</b>	<b>749.67</b>	<b>-732.16</b>	<b>1,003.51</b>	<b>17.51</b>	<b>-952.26</b>	<b>929.99</b>	
<b>10 Tax Expenses</b>	-	-	-	-	-	<b>-362.51</b>	
<b>11 Net Profit/Loss from Ordinary Activities after tax (9-10)</b>	<b>749.67</b>	<b>-732.16</b>	<b>1,003.51</b>	<b>17.51</b>	<b>-952.26</b>	<b>1,292.50</b>	
<b>12 Extra Ordinary Items (net of tax expense)</b>	-	-	-	-	-	-	
<b>13 Net Profit/Loss for the period</b>	<b>749.67</b>	<b>-732.16</b>	<b>1,003.51</b>	<b>17.51</b>	<b>-952.26</b>	<b>1,292.50</b>	
<b>14 share profit/(loss) of associates</b>	-	-	-	-	-	-	
<b>15 Minority Interest</b>	-	-	-	-	-	-	
<b>16 Net profit/(loss) after tax, minority interest and share of profit/(loss) of associates (13+14+15)</b>	<b>749.67</b>	<b>-732.16</b>	<b>1,003.51</b>	<b>17.51</b>	<b>-952.26</b>	<b>1,292.50</b>	

For, Gokul Refoils & Solvent Ltd.

Company Secretary

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 Phone : +91-2836-247075, 76, 77, 78, 79 Fax : +91-2836-247380

Surat Unit : N.H. No-8, Nr. Kamrej Sugar Factory, At Navi Pardi, Ta : Kamrej Dist. Surat, Gujarat, India E-mail : grsl@gokulgroup.com

Haldia Refinery Unit : J.L.N. 149 Plot No Near Essar Petrol pump, HPL Link Road, P.O. Debnag City Centre  
 P.S. Bhabanipur, Haldia Purba - Medanipur -721657 (West Bengal) Phone : 03224 252839



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17	Paid-up Equity Share Capital (Face Value of Rs. 2/- per share)	2,637.90	2,637.90	2,637.90	2,637.90	2,637.90	2,637.90
18	Reserves excluding revaluation reserves	31,747.94	30,999.28	-	31,747.94	-	31,730.43
19(I)	<b>Earning Per Share of Rs. 2/- each (before extraordinary items) (not annualised)</b>						
	(a) Basic	0.57	-0.56	0.76	0.01	-0.72	0.98
	(b) Diluted	0.57	-0.56	0.76	0.01	-0.72	0.98
19(II)	<b>Earning Per Share of Rs. 2/- each (after extraordinary items) (not annualised)</b>						
	(a) Basic	0.57	-0.56	0.76	0.01	-0.72	0.98
	(b) Diluted	0.57	-0.56	0.76	0.01	-0.72	0.98
	PART II						
<b>A</b>	<b>PARTICULARS OF SHAREHOLDING</b>						
1	Public Shareholding						
	Number of Shares	36263197	37552767	39330619	36263197	39330619	38910336
	Percentage of Shareholding	27.49%	28.47%	29.82%	27.49%	29.82%	29.50%
2	Promoters and Promoter group Shareholding						
a)	Pledged/Encumbered						
	Number of shares	15000000	15000000	12200000	15000000	12200000	15000000
	Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	15.69%	15.90%	13.18%	15.69%	13.18%	16.13%
	Percentage of Shares (as a % of the total share capital of the Company)	11.37%	11.37%	9.25%	11.37%	9.25%	11.37%
b)	Non-encumbered						
	Number of shares	80631803	79342233	80364381	80631803	80364381	77994664
	Percentage of Shares (as a % of the total shareholding of promoter and promoter group)	84.31%	84.10%	86.82%	84.31%	86.82%	83.87%
	Percentage of Shares (as a % of the total share capital of the Company)	61.13%	60.16%	60.93%	61.13%	60.93%	59.13%
<b>B</b>	<b>INVESTOR COMPLIANTS</b>						
	Pending at the beginning of the Quarter	NIL	NIL	NIL	NIL	NIL	NIL
	Received during the Quarter	NIL	NIL	NIL	NIL	NIL	NIL
	Disposed during the Quarter	NIL	NIL	NIL	NIL	NIL	NIL
	Remaining unresolved at the end of the Quarter	NIL	NIL	NIL	NIL	NIL	NIL

For, Gokul Refoils & Solvent Ltd.

  
 Company Secretary

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Surat Unit : N.H. No-8, Nr. Kamrej Sugar Factory At Navi Pardi, Ta. Kamrej Dist. Surat Gujarat (India) E-mail : grsl@gokulgroup.com

Haldia Refinery Unit : J.L.N. 149 Plot No Near Essar Petro pump HPL Lnx Road P.O. Debnag City Centre  
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Segment Report For the Quarter and Year ended 30th September, 2013						(Rs in Lakhs)
Particulars	3 months ended	3 months ended	3 months ended	6 months ended	6 months ended	Year Ended
	30/09/2013	30/6/2013	30/09/2012	30/09/2013	30/09/2012	31/3/2013
	Unaudited	Unaudited	unaudited	Unaudited	Unaudited	Audited
<b>1. Segment Revenue</b>						
(net sale/income from each segment should be disclosed under this head)						
(a) Agro Based Commodities	166,458.09	161,700.01	145,209.56	328,158.10	322,621.23	581,537.73
Less: Inter Segment Revenue	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net sales/Income From Operations (Total Company)</b>	<b>166,458.09</b>	<b>161,700.01</b>	<b>145,209.56</b>	<b>328,158.10</b>	<b>322,621.23</b>	<b>581,537.73</b>
<b>2. Segment Results</b>						
(Profit)(+)/ Loss (-) before tax but before interest from Each segment)						
(a) Agro Based Commodities	2,167.64	1,047.44	3,257.40	3,215.08	3,969.26	9,740.81
Less: (i) Interest	1,417.97	1,779.60	2,253.90	3,197.57	4,921.52	8,810.82
<b>Total Profit before Tax (Total Company)</b>	<b>749.67</b>	<b>(732.16)</b>	<b>1,003.50</b>	<b>17.51</b>	<b>(952.26)</b>	<b>929.99</b>
<b>3. Capital Employed</b>						
(Segment assets – Segment Liabilities)						
(a) Agro Based Commodities	34,385.84	33,636.18	32,123.57	34,385.84	32,123.57	34,368.33
<b>Total (Total Company)</b>	<b>34,385.84</b>	<b>33,636.18</b>	<b>32,123.57</b>	<b>34,385.84</b>	<b>32,123.57</b>	<b>34,368.33</b>
<b>Notes:</b>						

As per Accounting Standard 17 on Segment Reporting (AS 17), the Company has reported "Segment Information" as described below:

Based on the guiding principles given in Accounting standard on "Segment Reporting (AS-17)" issued by the Institute of Chartered Accountants of India, the management classified its primary business segment as "Agro based commodities" which incorporates product groups viz. Soya bean, Palmolive, Cotton seed oil, sunflower oil, mustard seed oil, castor oil, oil cakes, de oiled cakes, vanaspathi, oil seeds, it's bye products and other agro-commodities which have similar production processes, similar methods of distribution and have similar risks and returns. Hence the primary segment information is being reported based on this classification.

For, Gokul Refoils & Solvent Ltd.,  
  
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Standalone Statement of Assets and Liabilities			Rs. In Lacs
Particulars		30-09-2013 Unaudited	31-03-2013 Audited
<b>A</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Shareholders' funds</b>		
	(a) Share capital	2,637.90	2,637.90
	(b) Reserves and surplus	31,747.94	31,730.43
	<b>Sub-total - Shareholders' funds</b>	<b>34,385.84</b>	<b>34,368.33</b>
<b>2</b>	<b>Share application money pending allotment</b>		
<b>3</b>	<b>Non-current liabilities</b>		
	(a) Long-term borrowings	5,866.26	2,312.77
	(b) Deferred tax liabilities (net)	-	-
	(c) Other long-term liabilities	-	-
	(d) Long-term provisions	50.56	40.03
	<b>Sub-total - Non-current liabilities</b>	<b>5,916.82</b>	<b>2,352.80</b>
<b>4</b>	<b>Current liabilities</b>		
	(a) Short-term borrowings	71,612.12	110,056.54
	(b) Trade payables	142,001.47	101,088.71
	(c) Other current liabilities	5,351.19	4,751.40
	(d) Short-term provisions	3,941.11	1,936.64
	<b>Sub-total - Current liabilities</b>	<b>222,905.89</b>	<b>217,833.29</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>263,208.55</b>	<b>254,554.42</b>
<b>B</b>	<b>ASSETS</b>		
<b>1</b>	<b>Non-current assets</b>		
	(a) Fixed assets	33,730.39	35,042.13
	(c) Non-current investments	1,469.29	1,469.29
	(d) Deferred tax assets (net)	362.51	362.51
	(e) Long-term loans and advances	1,390.07	1,383.03
	<b>Sub-total - Non-current assets</b>	<b>36,952.26</b>	<b>38,256.96</b>
<b>2</b>	<b>Current assets</b>		
	(a) Current investments	34,028.59	18,134.07
	(b) Inventories	58,035.79	50,066.14
	(c) Trade receivables	32,769.20	26,905.95
	(d) Cash and cash equivalents	66,037.12	86,726.30
	(e) Short-term loans and advances	27,629.57	20,845.22
	(f) Other current assets	7,756.03	13,619.77
	<b>Sub-total - Current assets</b>	<b>226,256.29</b>	<b>216,297.45</b>
	<b>TOTAL - ASSETS</b>	<b>263,208.55</b>	<b>254,554.41</b>

For, Gokul Refoils & Solvent Ltd.

  
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NOTES:																					
1	The above standalone results were reviewed by the Audit Committee and approved by the Board of Directors at the Meeting held on 13th November, 2013																				
2	The Financial statements have been prepared as per the revised Schedule VI to the Companies Act, 1956 which had a significant impact on presentation. Comparative figures have been regrouped or rearranged where considered necessary. Due to this, the figures of the corresponding previous quarter, Half year as well as corresponding previous year have been based on estimates when the exact details were not feasible to derive.																				
3	The Details of Funds raised through IPO and utilisation of said funds are as follows:																				
	<table border="1"> <thead> <tr> <th>Utilisation of Funds</th> <th>(Rs. In Lakhs)</th> </tr> </thead> <tbody> <tr> <td>(a) Expenses for Setting up of a new 1500 TPD Soyabean processing plant near Gandhidham, Gujarat</td> <td>5,109.92</td> </tr> <tr> <td>(b) Expansion of Existing edible oil refinery at Surat from 100 TPD to 400 TPD.</td> <td>685.00</td> </tr> <tr> <td>(C) Further investment in wholly owned subsidiary in Singapore</td> <td>2,500.00</td> </tr> <tr> <td>(d) Funding Part of our long term working capital</td> <td>6,069.86</td> </tr> <tr> <td>(e) Brand Building Activity</td> <td>415.91</td> </tr> <tr> <td>(f) Investment in increasing warehousing capacities and continous capex for existing units</td> <td>1,001.68</td> </tr> <tr> <td>(h) General Corporate Purposes</td> <td>2,225.91</td> </tr> <tr> <td>(i) Public Issue Expenses</td> <td>875.58</td> </tr> <tr> <td>Total Fund utilised till 30th Sppتمبر, 2013</td> <td>18,883.86</td> </tr> </tbody> </table>	Utilisation of Funds	(Rs. In Lakhs)	(a) Expenses for Setting up of a new 1500 TPD Soyabean processing plant near Gandhidham, Gujarat	5,109.92	(b) Expansion of Existing edible oil refinery at Surat from 100 TPD to 400 TPD.	685.00	(C) Further investment in wholly owned subsidiary in Singapore	2,500.00	(d) Funding Part of our long term working capital	6,069.86	(e) Brand Building Activity	415.91	(f) Investment in increasing warehousing capacities and continous capex for existing units	1,001.68	(h) General Corporate Purposes	2,225.91	(i) Public Issue Expenses	875.58	Total Fund utilised till 30th Sppتمبر, 2013	18,883.86
Utilisation of Funds	(Rs. In Lakhs)																				
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Total Fund utilised till 30th Sppتمبر, 2013	18,883.86																				
4	The unaudited results for the Second Quarter and Half year ended 30th September, 2013 are subject to Limited Review by Statutory Auditors.																				
	place: Ahmedabad for Gokul Refoils & Solvent Ltd																				
	Date: 13.11.2013 Balvantsinh Rajput																				
	Chairman & Managing Director																				

For, Gokul Refoils & Solvent Ltd.  
  
 Company Secretary

Regd. Office & Works : State Highway No-41, Nr. Sujapur Pada, Sidhpur-384 151 Dist. Patan Gujarat (India)  
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Haldia Refinery Unit : J.L.N. 149 Plot No Near Essar Petrol pump HPL Link Road P.O. Dabhog City Centre  
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