



Jocil/Adm/30D(iv)/2025/ 351

DATE : 26-5-2025

M/s. National Stock Exchange of India Limited,
Exchange Plaza,
Plot No. C/1, G-Block,
Bandra-Kurla Complex,
Bandra (East),
MUMBAI – 400 051.

Dear Sirs,

Sub:Outcome of the Board Meeting of the Company held on 26-May-2025 - Reg.

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The Board of Directors at its meeting held today approved the following.

- 1) Audited Financial Results: The Board has taken on record and approved the Audited Financial Results for the **Quarter and Year ended 31-3-2025**. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015. We enclose herewith the Audited Financial Results for the Quarter and Year ended **31-3-2025** approved by the Board along with Audit Report of the Auditors thereon and also declaration with regard to Auditors Report with unmodified opinion and also details with respect to Large Corporate Disclosure for the Financial Year ended 31-3-2025.
- 2) Recommendation of Dividend: The Board of Directors recommended for the approval of the shareholders for payment of dividend at ₹ **0.50** per equity share of the face value of **Rs.10/-** each on **88,81,150** equity shares for the financial year ended **31-3-2025**.
- 3) Record Date: In connection with the aforesaid payment of dividend the Board has approved **Friday, 5th September 2025** as Record Date.
- 4) Annual General Meeting is scheduled on Wednesday, the **24th September, 2025** at **3.30 p.m.** at the Registered Office of the Company at Dokiparru, Guntur.

The Board Meeting commenced at 11.30 a.m. and concluded at 1.20 p.m.

Thanking you,

Yours faithfully,
For Jocil Limited,

J. MURALI MOHAN
Managing Director



Jocil/Adm/30D(iv)/2025/

DATE : 26-05-2025

M/s. National Stock Exchange of India Limited,
Exchange Plaza,
Plot No. C/1, G-Block,
Bandra-Kurla Complex,
Bandra (East),
MUMBAI – 400 051.

Dear Sirs,

Sub : Declaration with regard to Audit Report with Unmodified Opinion – Reg.

Ref : NSE ISIN Code: INE839G01010

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Pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulations, 2015 and SEBI Circular No. CIR/CFD/CDM/56/2016 dt. 27.5.2016, we hereby confirm that M/s. Chevuturi Associates, Chartered Accountants, Statutory Auditors of the Company have issued Auditors' Report, on the Audited Financial Results of the Company for the Financial Year 2024-25 with Unmodified Opinion.

This is for your kindly information and record.

Thanking you,

Yours faithfully,
For Jocil Limited,

(J. MURALI MOHAN)
Managing Director.

A Subsidiary of The Andhra Sugars Limited

Factory & Regd. Office: DOKIPARRU, GUNTUR-522 438, AP
CIN : L28990AP1978PLC002260 • GSTIN : 37AAACJ5606L1ZF

Statement of Financial Results for the Quarter & Year ended 31-03-2025

(₹ in Lakhs)

Sl.No	Particulars	Quarter Ended			Year ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited Refer Note 4	Unaudited	Audited Refer Note 4	Audited	
1	Revenue					
	a) Revenue from Operations	17814.72	21995.20	18231.54	86554.20	75319.59
	b) Other Income	67.78	10.34	109.97	195.09	396.10
	Total Revenue	17882.50	22005.54	18341.51	86749.29	75715.69
2	Expenses					
	a) Cost of materials consumed	13417.92	18554.52	14866.58	69634.64	60495.88
	b) Purchases of stock-in-trade	-	310.47	-	2637.36	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1108.97	(337.98)	(569.01)	(955.18)	(543.22)
	d) Employee benefits expense	905.63	855.11	791.32	3558.90	3208.18
	e) Finance Costs	6.37	6.72	4.64	23.23	33.05
	f) Depreciation and amortisation expense	142.21	143.16	162.17	567.08	610.20
	g) Other expenses	2242.98	2825.04	2825.69	11149.20	11646.95
	Total expenses	17824.08	22357.04	18081.39	86615.23	75451.04
3	Profit before exceptional items and tax (1-2)	58.42	(351.50)	260.12	134.06	264.65
4	Exceptional items	-	-	-	-	-
5	Profit /(Loss) Before Tax (3-4)	58.42	(351.50)	260.12	134.06	264.65
6	Tax expense					
	Current Tax	62.26	(128.59)	138.12	90.00	140.00
	Short /(Excess) provision of Income-tax in earlier years	4.40	0	10.12	4.40	10.12
	Deferred tax charge / (Credit)	(53.64)	39.98	(57.46)	(62.34)	(58.20)
7	Profit /(Loss) for the period After Tax (PAT)	45.40	(262.89)	169.34	102.00	172.73
	from continuing operations (5-6)					
8	Other Comprehensive Income					
	A. Items that will not be re-classified to profit and loss account (net of tax)					
	a. Changes in fair value of investments	(256.48)	(203.83)	36.35	(363.55)	368.66
	b. Re-measurement of defined employee benefit plans	(129.12)	24.71	181.82	(55.00)	98.83
9	Total comprehensive income / (expense) for the period (7+8)	(340.20)	(442.01)	387.51	(316.55)	640.22
10	Paid-up equity share capital (Face Value of ₹10/-each)	888.12	888.12	888.12	888.12	888.12
11	Other Equity (excluding revaluation reserve)				19719.99	20169.77
12	Earnings per share - Basic and Diluted	0.51	(2.96)	1.91	1.15	1.94
	[Before and after extraordinary items (of ₹ 10/- each) (not annualised)]					

Statement of Assets and Liabilities as at 31.03.2025

Jocil Limited

(₹ in Lakhs)

Particulars		Audited	
		31-03-2025	31-03-2024
1	ASSETS		
	Non-Current Assets		
a)	Property, Plant and Equipment	3,691.90	4,107.97
b)	Right-of-use asset	-	-
c)	Capital Work-in-progress	810.19	54.26
d)	Intangible Assets	-	-
e)	Financial Assets		
	(i) Investments	507.53	871.07
	(ii) Loans	-	-
	(iii) Other financial assets	60.90	55.40
f)	Other non-current Assets	87.34	128.82
	Total non-current assets	5,157.86	5,217.52
2	Current Assets		
a)	Inventories	12,954.08	9,492.00
b)	Financial Assets		
	(i) Investments	2,512.30	2,839.80
	(ii) Trade Receivables	4,903.87	6,653.67
	(iii) Cash and cash equivalents	2,528.53	2,520.95
	(iv) Bank balances other than (iii) above	22.72	124.24
	(iv) Loans	-	-
	(v) Other financial assets	18.54	20.44
c)	Current tax assets (Net)	73.48	45.55
d)	Other Current assets	595.71	955.91
	Total current assets	23,609.23	22,652.56
	Total Assets	28,767.09	27,870.08
	EQUITY AND LIABILITIES		
	Equity		
a)	Equity Share Capital	888.16	888.16
b)	Other Equity	19719.99	20,169.77
	Total equity	20608.15	21,057.93
	Liabilities		
1	Non-current liabilities		
a)	Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Lease Liabilities	-	-
	(iii) Other financial liabilities	15.66	15.91
b)	Provisions	155.08	139.30
c)	Deferred Tax Liabilities (Net)	89.72	152.06
	Total non-current liabilities	260.46	307.27
2	Current liabilities		
a)	Financial Liabilities		
	(i) Short-term Borrowings	-	564.54
	(ii) Lease liabilities	-	-
	(ii) Trade payables		
	a) Total outstanding dues of Micro and Small enterprises	48.06	332.68
	b) Total outstanding dues of creditors other than Micro and small enterprises	6,460.30	4,378.58
	(iii) Other financial liabilities	349.94	238.43
b)	Other current liabilities	880.42	858.31
c)	Provisions	159.76	132.34
	Total current liabilities	7,898.48	6,504.88
	Total Liabilities	8,158.94	6,812.15
	Total Equity and Liabilities	28,767.09	27,870.08

Cash Flow Statement for the Year ended 31.03.2025

(₹ in lakhs)

	PARTICULARS	2024-25	2023-24
I.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	134.06	264.65
	Add/Less: Adjustments for :		
	Depreciation	567.08	610.20
	Finance Costs	23.23	33.05
	Interest income	(70.26)	(206.32)
	Assets Written off	0.17	2.71
	Profit on sale of assets	(0.10)	(4.35)
	Fair value changes in current Investments	(4.20)	(6.48)
	Profit on Sale of Investments	(6.83)	(7.03)
	Re-measurement of Defined Benefit Plans	(55.00)	98.83
	Dividends received	(53.99)	(140.27)
	Operating profit before working capital changes	534.16	644.99
	Add/Less: Adjustments for working capital		
	Inventories	(3462.08)	(1,180.29)
	Trade and other receivables	2118.25	660.08
	Trade payables	1973.69	1,739.64
	Cash generated from operations	1164.02	1,864.43
	Less: Direct taxes paid	122.32	165.09
	Net cash from Operating activities (A)	1041.70	1,699.33
II.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets/Capital work in progress	(877.73)	(345.34)
	Proceeds from sale of fixed assets	0.31	4.51
	Investment in mutual funds	(7729.77)	(4,312.26)
	Proceeds from Redemption of mutual funds	8068.29	4,437.88
	Interest received	70.26	206.32
	Dividend received	53.99	140.27
	Other Bank balances	101.52	1.13
	Net cash (used in) / from Investing activities (B)	(313.13)	132.51
III.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from fresh borrowings	-	404.40
	Repayment of borrowings	(564.54)	-
	Finance Costs	(23.23)	(33.05)
	Dividends paid	(133.22)	(222.03)
	Net cash (used in)/ from financing activities (C)	(720.99)	149.32
	Net Increase in cash and cash equivalents (A+B+C)	7.58	1,981.16
	Cash and cash equivalents at the beginning of the period	2520.95	539.79
	Cash and cash equivalents at the end of the period(Refer note.no.10A)	2528.53	2,520.95
	Net Increase in cash and cash equivalents	7.58	1,981.16

Segment wise Revenue, Results and Capital Employed for the Quarter ended 31-03-2025

(₹ in lakhs)

Particulars	Quarter Ended			Year Ended	
	31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
	Audited	Unaudited	Audited	Audited	
Segment Revenue					
Chemicals	16364.43	20026.11	16730.11	77879.23	67403.44
Soap	8407.32	7019.48	6566.24	33543.48	24513.94
Power Generation	992.26	950.88	1398.38	3761.01	4260.05
Total	25764.01	27996.47	24694.73	115183.72	96177.43
Inter Segment Revenue	(7949.29)	(6001.27)	(6463.19)	(28629.52)	(20857.84)
Gross Sales / Income from Operations	17814.72	21995.20	18231.54	86554.20	75319.59
Segment Results					
Chemicals	28.52	230.61	49.93	1087.06	872.68
Soap	196.73	(146.57)	69.85	325.04	252.26
Power Generation	162.48	(100.54)	351.20	(33.09)	55.02
Total	387.73	(16.50)	470.98	1379.01	1179.96
Interest income	47.06	2.06	56.14	70.26	206.32
Other unallocable expenditure	(370.00)	(330.34)	(262.36)	(1291.98)	(1088.58)
Net off unallocable income					
Interest expense	(6.37)	(6.72)	(4.64)	(23.23)	(33.05)
Total Profit before Tax	58.42	(351.50)	260.12	134.06	264.65
SEGMENT ASSETS					
Chemicals	13260.51	15267.80	13304.80	13260.51	13304.80
Soap	6289.96	5887.27	4007.37	6289.96	4007.37
Power Generation	2033.31	2083.16	2586.01	2033.31	2586.01
Others	7183.31	6126.48	7971.88	7183.31	7971.90
Total	28767.09	29364.71	27870.06	28767.09	27870.08
SEGMENT LIABILITIES					
Chemicals	5535.02	7093.33	5871.28	5535.02	5871.28
Soap	1752.32	224.12	166.80	1752.32	166.80
Power Generation	581.87	447.16	334.34	581.87	334.34
Others	289.73	651.74	439.71	289.73	439.73
Total	8158.94	8416.35	6812.13	8158.94	6812.15
Capital Employed (Segment Assets – Segment Liabilities)					
Chemicals	7725.49	8174.47	7433.52	7725.49	7433.52
Soap	4537.64	5663.15	3840.57	4537.64	3840.57
Power Generation	1451.44	1636.00	2251.67	1451.44	2251.67
Others	6893.58	5474.74	7532.17	6893.58	7532.17
Total	20608.15	20948.36	21057.93	20608.15	21057.93

Notes:

1. The above financial results as recommended by the Audit Committee were approved by the Board of Directors at its Meeting held on May 26, 2025. These results are as per regulation 33 of the SEBI (Listing obligations and Disclosure Requirements) Regulations, 2015 as modified by the Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. The Statutory auditors have carried out an audit of these results for the year ended March 31, 2025. They have given an unqualified report on the above results.
2. The main reason for decrease in PBT is decrease in sales volume of Fatty Acids due to severe competition and also due to decrease in other income.
3. The Board of Directors at its meeting held on May 26, 2025 has recommended a dividend of Rs. 0.50 (5%) per equity share of face value of Rs.10/- which is subject to approval of shareholders. The total dividend for the Year amounts to Rs. 44,40,575/-.
4. The figures for the last quarter in each of the years is the balancing figures between the audited figures of the full financial year and the published year to date figures up to third quarter of the respective financial year.
5. Previous period's figures have been regrouped wherever necessary to conform to current period classification.

For and on behalf of Board of Directors

Place : Dokiparru
Date : 26-05-2025

J.MURALI MOHAN
Managing Director

INDEPENDENT AUDITORS' REPORT ON AUDIT OF QUARTERLY AND ANNUAL FINANCIAL RESULTS

TO THE BOARD OF DIRECTORS OF
JOCIL LIMITED

Report on the audit of the financial results

Opinion

We have audited the accompanying financial results for the Quarter ended March, 2025 (refer 'Other Matters' section below) and Financial Results for the Year ended March 31, 2025, of **JOCIL LIMITED** ("the Company"), ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the financial results for the Quarter and year ended March 31, 2025:

- a) are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India of the net Profit and total comprehensive Income and other financial information of the Company for the Quarter and year ended March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing ("SAs") specified under Section 143(10) of the Companies Act, 2013 ("the Act"). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("the ICAI") together with the ethical requirements that are relevant to our audit of the financial results for the Quarter and year ended March 31, 2025 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's Responsibilities for the financial results

This Statement which includes the financial results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The financial results for the quarter and year ended March 31, 2025 has been compiled from the related audited financial statements. This responsibility includes the preparation and presentation of the financial results for the quarter and year ended March 31, 2025 that give a true and fair view of the net profit and other comprehensive Income and other financial information in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the



financial results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial results, the Board of Directors are responsible for assessing the Company's ability, to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities for the Audit of the financial results for the quarter and year ended March 31, 2025

Our objectives are to obtain reasonable assurance about whether the financial results for the quarter and year ended March 31, 2025 as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Annual financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 of the Listing Regulations.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Company to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.



CHEVUTURI ASSOCIATES
Chartered Accountants

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the Quarter ended March 31, 2025 and March, 2025 being the balancing figures between audited figures in respect of the respective full financial year and the published year to date figures up to the third quarter of the respective financial year which were subject to limited review by us. Our report on the results is not modified in respect of this matter.

For Chevuturi Associates

Chartered Accountants

Firm Registration No.000632S



B. Raghunadha Rao

(Raghunadha Rao Balineni)

Partner

(Membership No: 028105)

Camp :Guntur

Date : 26.05.2025

UDIN: 25028105 BMJAKK 4831

Jocil/Adm/ 30D(iv) /2025/

Date :26-05-2025

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

Dear Sir/Madam,

Sub : Ease of doing business and development of corporate bond markets – revision in the framework for fund raising by issuance of debt securities by large corporates (LCs) - Reg.

Ref : SEBI Circular No. SEBI/HO/DDHS/DDHS-RACPOD1/P/CIR/2023/172
dt.19.10.2023

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Please refer to SEBI Circular on the above captioned subject. We herewith provide details as required for the Financial Year Starting from 01-4-2024 to 31-03-2025.

Sl. No.	Particulars	
1	Outstanding Qualified Borrowings at the start of the financial year. (Rs. in Crores)	Nil
2	Outstanding Qualified Borrowings at the end of the financial year. (Rs. in Crores)	Nil
3	Credit rating (highest in case of multiple ratings) relating to the unsupported bank borrowings or plain vanilla bonds, which have no structuring/support built in.	NA
4	Incremental borrowing done during the year (qualified borrowings). (Rs. in Crores)	Nil
5	Borrowings by way of issuance of debt securities during the year. (Rs. in Crores)	Nil

This is for your kind information and record.

Thanking you,

Yours faithfully,
For Jocil Limited,

Secretary & DGM (Fin.)

Krr/gov;

A Subsidiary of The Andhra Sugars Limited

Factory & Regd. Office: DOKIPARRU, GUNTUR-522 438, AP
CIN : L28990AP1978PLC002260 • GSTIN : 37AAACJ5606L1ZF