



JOCIL/ADM/30D(iv)/2024/ 970

DATE : 5-8-2024

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 **5-8-2024**.

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

The Board has taken on record and approved the Unaudited Financial Results for the **Quarter ended 30-06-2024**. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose herewith the Unaudited Financial Results for the **Quarter ended 30-06-2024** approved by the Board along with Limited Review Report of the Auditors thereon.

The Board Meeting commenced at **11:30 a.m.** and concluded at **1:00** p.m.

Thanking you,

Yours faithfully,
For Jocil Limited,

(J. MURALI MOHAN)
Managing Director

krr/Jvss

Statement of Financial Results for the Quarter ended 30-06-2024

(₹ in lakhs)

Sl.No	Particulars	Quarter Ended			Year ended 31.03.2024
		30.6.2024	31.03.2024	30.06.2023	
		Unaudited	Audited (Refer note no.2)	Unaudited	Audited
1	Revenue				
	a) Revenue from Operations	23770.19	18231.54	18013.13	75319.59
	b) Other Income	76.68	109.97	90.82	396.10
	Total Revenue	23846.87	18341.51	18103.95	75715.69
2	Expenses				
	a) Cost of materials consumed	19843.16	14866.58	14164.46	60495.88
	b) Purchases of stock-in-trade	1100.80	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1385.01)	(569.01)	36.85	(543.22)
	d) Employee benefits expense	805.60	791.32	809.45	3208.18
	e) Finance Costs	0.31	4.64	0.79	33.05
	f) Depreciation and amortisation expense	139.38	162.17	137.51	610.20
	g) Other expenses	3068.86	2825.69	2775.66	11646.95
	Total expenses	23573.10	18081.39	17924.72	75451.04
3	Profit before exceptional items and tax (1-2)	273.77	260.12	179.23	264.65
4	Exceptional items	-	-	-	-
5	Profit before Tax (3-4)	273.77	260.12	179.23	264.65
6	Tax expense				
	Current Tax	95.17	138.12	53.43	140.00
	Short /(Excess) Provision of Income Tax in earlier years	-	10.12	-	10.12
	Deferred tax (Credit)	(26.26)	(57.46)	(8.31)	(58.20)
7	Profit after tax (5-6)	204.86	169.34	134.11	172.73
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	301.93	36.35	168.35	368.66
	b. Re-measurement of defined employee benefit plans	24.71	181.82	(27.66)	98.83
9	Total comprehensive income / (Expense) for the period (7+8)	531.50	387.51	274.80	640.22
10	Paid-up equity share capital (Face Value of ₹ 10/-each)	888.12	888.12	888.12	888.12
11	Other Equity (excluding revaluation reserve)				20169.77
12	Earnings per share - Basic and Diluted (not annualised)	2.31	1.91	1.51	1.94
	[Before and after extraordinary items (of ₹ 10/- each) (not annualised)]				

A Subsidiary of The Andhra Sugars Limited

Segment wise revenue, results and capital employed for the Quarter ended 30-06-2024

(₹ in lakhs)

Particulars	Quarter Ended			Year ended
	30.06.2024	31.03.2024	30.06.2023	31.03.2024
	Unaudited	Audited	Unaudited	Audited
Segment Revenue				
Chemicals	21166.30	16730.11	16063.78	67403.44
Soap	9327.11	6566.24	5232.97	24513.94
Power Generation	848.54	1398.38	980.97	4260.05
Total	31341.95	24694.73	22277.72	96177.43
Inter Segment Revenue	(7571.76)	(6463.19)	(4264.59)	(20857.84)
Gross Sales / Income from Operations	23770.19	18231.54	18013.13	75319.59
Segment Results				
Chemicals	511.02	49.93	672.15	872.68
Soap	223.23	69.85	(83.79)	252.26
Power Generation	(153.82)	351.20	(122.31)	55.02
Total	580.43	470.98	466.05	1179.96
Interest income	27.99	56.14	38.79	206.32
Other unallocable expenditure net off unallocable income	(334.34)	(262.36)	(324.82)	(1088.58)
Interest expense	(0.31)	(4.64)	(0.79)	(33.05)
Total Profit before Tax	273.77	260.12	179.23	264.65
Segment Assets				
Chemicals	15554.19	13304.80	12575.27	13304.80
Soap	6620.66	4007.37	4792.77	4007.37
Power Generation	2589.88	2586.01	2661.87	2586.01
Others	7932.97	7971.89	6695.86	7971.89
Total	32697.70	27870.07	26725.77	27870.07
Segment Liabilities				
Chemicals	9655.37	5871.28	3553.60	5871.28
Soap	647.73	166.80	1286.44	166.80
Power Generation	322.02	334.34	427.96	334.34
Others	483.16	439.72	543.24	439.72
Total	11108.28	6812.14	5811.24	6812.14
Capital Employed				
(Segment Assets – Segment Liabilities)				
Chemicals	5898.82	7433.52	9021.67	7433.52
Soap	5972.93	3840.57	3506.33	3840.57
Power Generation	2267.86	2251.67	2233.91	2251.67
Others	7449.81	7532.17	6152.62	7532.17
Total	21589.42	21057.93	20914.53	21057.93

Notes:

- These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 5th August 2024. These results are as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. The statutory auditors have carried out a limited review of these results for the quarter ended June 30, 2024 and have issued an unmodified report on these results.

2. The figures for the quarter ended March 31, 2024 of the financial results are balancing figures between the audited figures of the full financial year ended March 31, 2024 and the published year to date figures up to 3rd quarter ended December 31, 2023.
3. 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 : 05-08-2024

J.MURALI MOHAN
Managing Director

INDEPENDENT AUTORS' REVIEW REPORT ON UNAUDITED FINANCIAL RESULTS PURSUANT TO THE REGULATION 33 OF SEBI
(LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

TO THE BOARD OF DIRECTORS OF
JOCIL LIMITED

1. We have reviewed the accompanying Statement of Unaudited Financial Results of **JOCIL Limited** ("the Company"), for the quarter ended 30th June, 2024 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This Statement is the responsibility of the Company's Management and approved by the Board of Directors in their Meeting held on 5th August, 2024 has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard-34 "Interim Financial Reporting" ("Ind As -34"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the results included in the Statement based on our review.

2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' 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 Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the results included in the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains nay material misstatement.

Place : Guntur
Date:05-08-2024

UDIN : 24028105BKCSNB9391



For CHEVUTURI ASSOCIATES
Chartered Accountants
(Firm's Registration No.000632S)

B. Raghunadha Rao
Raghunadha Rao Balineni
Partner
Membership No.028105