

**STATEMENT OF UNAUDITED FINANCIAL RESULTS
 FOR THE QUARTER & NINE MONTHS ENDED 31-12-2023**

(₹ in Lakhs)

Sl. No	Particulars	Quarter ended			Nine months ended		Year ended 31-03-2023
		31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	
		Unaudited			Unaudited		Audited
1	Revenue						
	a) Revenue from Operations	17237.36	21837.56	19281.24	57088.05	71918.14	91927.93
	b) Other Income	55.55	139.76	54.15	286.13	169.90	238.86
	Total Revenue	17292.91	21977.32	19335.39	57374.18	72088.04	92166.79
2	Expenses						
	a) Cost of materials consumed	14347.80	17117.04	15142.02	45629.30	58374.09	73811.99
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(273.59)	262.53	(208.71)	25.79	1041.24	1183.03
	d) Employee benefit expense	793.15	814.26	896.58	2416.86	2388.93	3270.92
	e) Finance Costs	27.47	0.15	23.53	28.41	95.93	113.61
	f) Depreciation and amortisation expense	162.98	147.54	155.48	448.03	464.86	621.01
	g) Other expenses	2657.12	3388.49	3028.70	8821.27	8805.72	11891.95
	Total expenses	17714.93	21730.01	19037.60	57369.66	71170.77	90892.51
3	Profit/(Loss) before exceptional items and tax (1-2)	(422.02)	247.31	297.79	4.52	917.27	1274.28
4	Exceptional items	-	-	-	-	-	-
5	Profit/(Loss) before Tax (PBT) (3-4)	(422.02)	247.31	297.79	4.52	917.27	1274.28
6	Tax expense						
	Current Tax	(130.05)	78.50	86.45	1.88	270.57	355.00
	Short/(Excess) provision of Current Tax	-	-	-	-	-	(15.49)
	Deferred tax Charge/(Credit)	23.83	(16.26)	(11.50)	(0.74)	(39.69)	(64.77)
7	Profit/(Loss) after Tax (PAT) (5-6)	(315.80)	185.07	222.84	3.38	686.39	999.54
8	Other Comprehensive Income						
	A. Items that will not be re-classified subsequently to profit and loss account (net of tax)						
	a. Changes in fair value of investments	54.43	109.53	(165.75)	332.31	(186.33)	(436.18)
	b. Re-measurement of defined employee benefit plans	(27.67)	(27.66)	(0.69)	(82.99)	(2.07)	(110.65)
9	Total comprehensive income/(Loss) for the period (7+8)	(289.04)	266.94	56.40	252.70	497.99	452.71
10	Paid-up equity share capital (Face Value of ₹ 10/-each)	888.12	888.12	888.12	888.12	888.12	888.12
11	Other Equity (excluding revaluation reserve)						19751.58
12	Earnings per share - Basic and Diluted (not annualised)	(3.56)	2.08	2.51	0.04	7.73	11.25

A Subsidiary of The Andhra Sugars Limited

Segment wise Revenue, Results and Capital Employed for the Quarter & Nine months ended 31-12-2023

(Rs. in lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2023	30-09-2023	31-12-2022	31-12-2023	31-12-2022	31-03-2023
	Unaudited			Unaudited		Audited
Segment Revenue						
Chemicals	15976.04	18633.51	16340.86	50673.33	61503.91	77684.82
Soap	3671.60	9043.13	7124.63	17947.70	29650.32	38406.18
Power Generation	840.27	1040.43	947.23	2861.67	2516.13	3758.22
Total	20487.91	28717.07	24412.72	71482.70	93670.36	119849.22
Inter Segment Revenue	(3250.55)	(6879.51)	(5131.48)	(14394.65)	(21752.22)	(27921.29)
Gross Sales / Income from Operations	17237.36	21837.56	19281.24	57088.05	71918.14	91927.93
Segment Results						
Chemicals	67.51	86.83	565.64	822.75	1216.39	1316.58
Soap	(90.45)	353.17	156.63	182.41	720.93	992.03
Power Generation	(144.48)	(29.39)	(145.36)	(296.18)	(174.97)	143.16
Total	(167.42)	410.61	576.91	708.98	1762.35	2451.77
Interest income	28.61	82.78	9.12	150.18	20.64	47.18
Other unallocable expenditure Net off unallocable income	(255.74)	(245.93)	(264.71)	(826.23)	(769.79)	(1111.06)
Interest expense	(27.47)	(0.15)	(23.53)	(28.41)	(95.93)	(113.61)
Total Profit/(Loss) before Tax	(422.02)	247.31	297.79	4.52	917.27	1274.28
SEGMENT ASSETS						
Chemicals	11370.37	10786.64	11823.95	11370.37	11823.95	12017.62
Soap	3609.65	4176.02	5310.25	3609.65	5310.25	3685.99
Power Generation	2785.86	2656.42	2701.31	2785.86	2701.31	2659.12
Others	9467.69	8612.74	8666.30	9467.69	8666.30	6998.17
Total	27233.57	26231.82	28501.81	27233.57	28501.81	25360.90
SEGMENT LIABILITIES						
Chemicals	3081.68	3160.64	4880.65	3081.68	4880.65	3113.30
Soap	1452.55	1254.60	1579.77	1452.55	1579.77	786.80
Power Generation	1547.03	498.29	707.10	1547.03	707.10	336.30
Others	481.91	358.85	649.27	481.91	649.27	484.76
Total	6563.17	5272.38	7816.79	6563.17	7816.79	4721.16
Capital Employed (Segment Assets – Segment Liabilities)						
Chemicals	8288.69	7626.00	6943.30	8288.69	6943.30	8904.32
Soap	2157.10	2921.42	3730.48	2157.10	3730.48	2899.19
Power Generation	1238.83	2158.13	1994.21	1238.83	1994.21	2322.82
Others	8985.78	8253.89	8017.03	8985.78	8017.03	6513.41
Total	20670.40	20959.44	20685.02	20670.40	20685.02	20639.74

Notes:

1. These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meetings held on 8th February 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 and nine months ended December 31, 2023 and have issued an unmodified report on these results.
2. Previous period's figures have been regrouped wherever necessary to conform to current period classification.

For and on behalf of Board of Directors

DOKIPARRU
08-02-2024

J.MURALI MOHAN
Managing Director

INDEPENDENT AUDITORS' 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 and nine months ended 31st December, 2023 ("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 8th February, 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 any material misstatement.

Place : Guntur

Date:08-02-2024

UDIN : 24029105 BKCSLO48TT



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

B. Raghunadha Rao

Raghunadha Rao Balineni
Partner

Membership No.028105