

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31-12-2021**

(₹ in Lakhs)

Sl. No	Particulars	Quarter ended			Nine months ended		Year ended 31-03-2021
		31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	
		Unaudited			Unaudited		Audited
1	<b>Revenue</b>						
	a) Revenue from Operations	17229.63	19747.88	11430.23	53793.82	41046.74	56537.03
	b) Other Income	25.02	20.98	46.88	80.57	121.05	131.54
	<b>Total Revenue</b>	<b>17254.65</b>	<b>19768.86</b>	<b>11477.11</b>	<b>53874.39</b>	<b>41167.79</b>	<b>56668.57</b>
2	<b>Expenses</b>						
	a) Cost of materials consumed	15814.02	16559.08	9227.66	45572.32	31103.11	43004.45
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1798.28)	(283.48)	(997.21)	(1436.49)	(354.43)	171.31
	d) Employee benefits expense	763.74	856.77	738.61	2305.45	2136.36	2977.10
	e) Finance Costs	7.94	4.62	25.90	16.73	63.50	88.88
	f) Depreciation and amortisation expense	169.26	168.65	142.12	505.06	418.98	560.80
	g) Other expenses	2075.47	2138.82	2081.00	6055.40	6364.75	8323.16
	<b>Total expenses</b>	<b>17032.15</b>	<b>19444.46</b>	<b>11218.08</b>	<b>53018.47</b>	<b>39732.27</b>	<b>55125.70</b>
3	Profit before exceptional items and tax (1-2)	222.50	324.40	259.03	855.92	1435.52	1542.87
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before Tax (PBT) (3-4)</b>	<b>222.50</b>	<b>324.40</b>	<b>259.03</b>	<b>855.92</b>	<b>1435.52</b>	<b>1542.87</b>
6	Tax expense						
	Current Tax	92.75	96.86	104.13	287.08	539.53	470.00
	Short provision of Current Tax	-	-	-	-	-	0.04
	Deferred tax (Credit)	(36.75)	(15.20)	(9.93)	(71.64)	(66.25)	(288.13)
7	<b>Profit after Tax (PAT) (5-6)</b>	<b>166.50</b>	<b>242.74</b>	<b>164.83</b>	<b>640.48</b>	<b>962.24</b>	<b>1360.96</b>
8	<b>Other Comprehensive Income</b>						
	A. Items that will not be re-classified subsequently to profit and loss account (net of tax)						
	a. Changes in fair value of investments	(141.79)	186.32	172.79	609.13	344.75	459.09
	b. Re-measurement of defined employee benefit plans	1.31	1.30	(17.19)	3.92	(51.56)	5.23
9	<b>Total comprehensive income for the period (7+8)</b>	<b>26.02</b>	<b>430.36</b>	<b>320.43</b>	<b>1253.53</b>	<b>1255.43</b>	<b>1825.28</b>
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)						18722.87
12	<b>Earnings per share - Basic and Diluted (not annualised)</b>	<b>1.87</b>	<b>2.73</b>	<b>1.86</b>	<b>7.21</b>	<b>10.83</b>	<b>15.32</b>

A Subsidiary of The Andhra Sugars Limited

Segment wise Revenue, Results and Capital Employed for the Quarter & Nine months ended 31-12-2021

(Rs. in lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2021	30-09-2021	31-12-2020	31-12-2021	31-12-2020	31-03-2021
	Unaudited			Unaudited		Audited
<b>Segment Revenue</b>						
Chemicals	15240.03	17247.89	10054.49	46896.53	33884.47	46648.07
Soap	6116.01	8125.96	3534.12	21620.00	18676.08	25866.72
Power Generation	595.77	738.12	818.15	1962.40	2366.76	3209.88
<b>Total</b>	<b>21951.81</b>	<b>26111.97</b>	<b>14406.76</b>	<b>70478.93</b>	<b>54927.31</b>	<b>75724.67</b>
Inter Segment Revenue	(4722.18)	(6364.09)	(2976.53)	(16685.11)	(13880.57)	(19187.64)
<b>Gross Sales / Income from Operations</b>	<b>17229.63</b>	<b>19747.88</b>	<b>11430.23</b>	<b>53793.82</b>	<b>41046.74</b>	<b>56537.03</b>
<b>Segment Results</b>						
Chemicals	406.61	534.94	665.68	1219.67	1186.42	993.34
Soap	112.80	(65.05)	(263.60)	246.01	524.38	1033.75
Power Generation	(27.23)	159.96	124.71	253.47	467.40	493.89
<b>Total</b>	<b>492.18</b>	<b>629.85</b>	<b>526.79</b>	<b>1719.15</b>	<b>2178.20</b>	<b>2520.98</b>
Interest income	1.18	3.28	39.38	7.62	79.64	90.12
Other unallocable expenditure Net off unallocable income	(262.92)	(304.11)	(281.24)	(854.12)	(758.82)	(979.35)
Interest expense	(7.94)	(4.62)	(25.90)	(16.73)	(63.50)	(88.88)
<b>Total Profit before Tax</b>	<b>222.50</b>	<b>324.40</b>	<b>259.03</b>	<b>855.92</b>	<b>1435.52</b>	<b>1542.87</b>
<b>SEGMENT ASSETS</b>						
Chemicals	12882.30	12942.85	11536.06	12882.30	11536.06	11578.07
Soap	6288.96	5522.42	4715.49	6288.96	4715.49	5926.68
Power Generation	2826.90	3147.05	3857.02	2826.90	3857.02	3649.70
Others	3834.95	5485.07	4292.01	3834.95	4292.01	4072.59
<b>Total</b>	<b>25833.11</b>	<b>27097.39</b>	<b>24400.58</b>	<b>25833.11</b>	<b>24400.58</b>	<b>25227.04</b>
<b>SEGMENT LIABILITIES</b>						
Chemicals	3255.25	4440.79	2325.32	3255.25	2325.32	3915.84
Soap	1012.63	987.01	1304.29	1012.63	1304.29	507.91
Power Generation	458.97	856.03	528.92	458.97	528.92	158.02
Others	508.11	241.45	1200.87	508.11	1200.87	1034.23
<b>Total</b>	<b>5234.96</b>	<b>6525.28</b>	<b>5359.40</b>	<b>5234.96</b>	<b>5359.40</b>	<b>5616.01</b>
<b>Capital Employed</b> (Segment Assets – Segment Liabilities)						
Chemicals	9627.05	8502.06	9210.74	9627.05	9210.74	7662.23
Soap	5276.33	4535.41	3411.20	5276.33	3411.20	5418.77
Power Generation	2367.93	2291.02	3328.10	2367.93	3328.10	3491.68
Others	3326.84	5243.62	3091.14	3326.84	3091.14	3038.36
<b>Total</b>	<b>20598.15</b>	<b>20572.11</b>	<b>19041.18</b>	<b>20598.15</b>	<b>19041.18</b>	<b>19611.03</b>



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 8<sup>th</sup> February 2022. 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, 2021 and have issued an unmodified report on these results.
2. The company has considered the possible effects of the COVID-19 pandemic on the carrying amounts of its Property, plant & equipment, trade receivables, inventories and other assets. In assessing the recoverability of these assets, the company has considered the internal and external sources of information available to it at the time of approval of the financial statements, and is of view that the carrying amounts of the assets will be realized. The assessment of the impact of COVID-19 pandemic is an ongoing process, given the uncertainties associated with the nature and intensity of its possible consequences and the time required to overcome them. Accordingly, the eventual outcome for the company may be different from that assessed as on the date of approval of these financial results, and would be recognized prospectively.
3. Previous period's figures have been regrouped wherever necessary to conform to current period classification.

DOKIPARRU  
08-02-2022

For and on behalf of Board of Directors

  
J.MURALI MOHAN  
Managing Director

**CHEVUTURI ASSOCIATES**  
**Chartered Accountants**

**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 31<sup>st</sup> December, 2021 ("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 8<sup>th</sup> February, 2022 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 there under 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: 8.02.2022

UDIN: 22028105AATSL94050



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

*D. Raghunadha Rao*  
Raghunadha Rao Balineni  
Partner

Membership No. 028105