



JOCIL/ADM/30D(iv)/2023/

DATE : 08-02-2023

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 08-02-2023.

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 31-12-2022. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose herewith the Unaudited Financial Results for the Quarter ended 31-12-2022 approved by the Board along with Limited Review Report of the Auditors thereon.

The Board Meeting commenced at 11:00 a.m. and concluded at 12:15 p.m.

Thanking you,

Yours faithfully,  
For Jocil Limited,

(J. MURALI MOHAN)  
Managing Director.

krr/vhb

**UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31-12-2022**

(₹ in Lakhs)

Sl. No	Particulars	Quarter ended			Nine months ended		Year ended 31-03-2022
		31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	
		Unaudited			Unaudited		Audited
1	<b>Revenue</b>						
	a) Revenue from Operations	19281.24	24195.53	17229.63	71918.14	53793.82	75358.98
	b) Other Income	54.15	103.39	25.02	169.90	80.57	113.20
	<b>Total Revenue</b>	<b>19335.39</b>	<b>24298.92</b>	<b>17254.65</b>	<b>72088.04</b>	<b>53874.39</b>	<b>75472.18</b>
2	<b>Expenses</b>						
	a) Cost of materials consumed	15142.02	18211.21	15814.02	58374.09	45572.32	64131.18
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(208.71)	2002.49	(1798.28)	1041.24	(1436.49)	(2139.72)
	d) Employee benefit expense	896.58	715.63	763.74	2388.93	2305.45	3183.72
	e) Finance Costs	23.53	30.08	7.94	95.93	16.73	17.32
	f) Depreciation and amortisation expense	155.48	152.32	169.26	464.86	505.06	682.20
	g) Other expenses	3028.70	2873.33	2075.47	8805.72	6055.40	8639.64
	<b>Total expenses</b>	<b>19037.60</b>	<b>23985.06</b>	<b>17032.15</b>	<b>71170.77</b>	<b>53018.47</b>	<b>74514.33</b>
3	Profit before exceptional items and tax (1-2)	297.79	313.86	222.50	917.27	855.92	957.85
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before Tax (PBT) (3-4)</b>	<b>297.79</b>	<b>313.86</b>	<b>222.50</b>	<b>917.27</b>	<b>855.92</b>	<b>957.85</b>
6	Tax expense						
	Current Tax	86.45	85.09	92.75	270.57	287.08	327.01
	Deferred tax (Credit)	(11.50)	(6.09)	(36.75)	(39.69)	(71.64)	(81.83)
7	<b>Profit after Tax (PAT) (5-6)</b>	<b>222.84</b>	<b>234.86</b>	<b>166.50</b>	<b>686.39</b>	<b>640.48</b>	<b>712.67</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	(165.75)	117.57	(141.79)	(186.33)	609.13	310.14
	b. Re-measurement of defined employee benefit plans	(0.69)	(0.69)	1.31	(2.07)	3.92	(2.75)
9	<b>Total comprehensive income for the period (7+8)</b>	<b>56.40</b>	<b>351.74</b>	<b>26.02</b>	<b>497.99</b>	<b>1253.53</b>	<b>1020.05</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)						19476.49
12	<b>Earnings per share - Basic and Diluted (not annualised)</b>	<b>2.51</b>	<b>2.64</b>	<b>1.87</b>	<b>7.73</b>	<b>7.21</b>	<b>8.02</b>

Segment wise Revenue, Results and Capital Employed for the Quarter & Nine months ended 31-12-2022

(Rs. in lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2022	30-09-2022	31-12-2021	31-12-2022	31-12-2021	31-03-2022
	Unaudited			Unaudited		Audited
<b>Segment Revenue</b>						
Chemicals	16340.86	20488.72	15240.03	61503.91	46896.53	64252.68
Soap	7124.63	10424.15	6116.01	29650.32	21620.00	32962.38
Power Generation	947.23	769.30	595.77	2516.13	1962.40	2767.36
<b>Total</b>	<b>24412.72</b>	<b>31682.17</b>	<b>21951.81</b>	<b>93670.36</b>	<b>70478.93</b>	<b>99982.42</b>
Inter Segment Revenue	(5131.48)	(7486.64)	(4722.18)	(21752.22)	(16685.11)	(24623.44)
<b>Gross Sales / Income from Operations</b>	<b>19281.24</b>	<b>24195.53</b>	<b>17229.63</b>	<b>71918.14</b>	<b>53793.82</b>	<b>75358.98</b>
<b>Segment Results</b>						
Chemicals	565.64	359.03	406.61	1216.39	1219.67	1523.12
Soap	156.63	146.90	112.80	720.93	246.01	427.86
Power Generation	(145.36)	(24.86)	(27.23)	(174.97)	253.47	157.96
<b>Total</b>	<b>576.91</b>	<b>481.07</b>	<b>492.18</b>	<b>1762.35</b>	<b>1719.15</b>	<b>2108.94</b>
Interest income	9.12	9.35	1.18	20.64	7.62	23.47
Other unallocable expenditure Net off unallocable income	(264.71)	(146.48)	(262.92)	(769.79)	(854.12)	(1157.24)
Interest expense	(23.53)	(30.08)	(7.94)	(95.93)	(16.73)	(17.32)
<b>Total Profit before Tax</b>	<b>297.79</b>	<b>313.86</b>	<b>222.50</b>	<b>917.27</b>	<b>855.92</b>	<b>957.85</b>
<b>SEGMENT ASSETS</b>						
Chemicals	11823.95	10732.26	12882.30	11823.95	12882.30	15018.96
Soap	5310.25	4781.39	6288.96	5310.25	6288.96	5586.75
Power Generation	2701.31	2944.05	2826.90	2701.31	2826.90	2664.06
Others	8666.30	6325.42	3896.33	8666.30	3896.33	2453.68
<b>Total</b>	<b>28501.81</b>	<b>24783.12</b>	<b>25894.49</b>	<b>28501.81</b>	<b>25894.49</b>	<b>25723.45</b>
<b>SEGMENT LIABILITIES</b>						
Chemicals	4880.65	1728.64	3255.25	4880.65	3255.25	3211.35
Soap	1579.77	1312.09	1012.63	1579.77	1012.63	560.91
Power Generation	707.10	706.64	458.97	707.10	458.97	502.32
Others	649.27	407.14	569.51	649.27	569.51	1084.22
<b>Total</b>	<b>7816.79</b>	<b>4154.51</b>	<b>5296.36</b>	<b>7816.79</b>	<b>5296.36</b>	<b>5358.80</b>
<b>Capital Employed</b> (Segment Assets – Segment Liabilities)						
Chemicals	6943.30	9003.62	9627.05	6943.30	9627.05	11807.61
Soap	3730.48	3469.30	5276.33	3730.48	5276.33	5025.84
Power Generation	1994.21	2237.41	2367.93	1994.21	2367.93	2161.74
Others	8017.03	5918.28	3326.82	8017.03	3326.82	1369.46
<b>Total</b>	<b>20685.02</b>	<b>20628.61</b>	<b>20598.13</b>	<b>20685.02</b>	<b>20598.13</b>	<b>20364.65</b>

Notes:

**Jocil Limited**

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 2023. 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, 2022 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  
08-02-2023

**J.MURALI MOHAN**  
Managing Director

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

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 and nine months ended 31st December, 2022 ("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, 2023 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 : 08-02-2023

UDIN : 23028105 BGTNPW5327



For CHEVUTURI ASSOCIATES

Chartered Accountants

(Firm's Registration No.000632S)

*B. Raghunatha Rao*  
Raghunatha Rao Balineni

Partner

Membership No.028105