



JOCIL/ADM/30D(iv)/2025/1270

DATE : 03-11-2025

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 3-11-2025.

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

The Board has taken on record and approved the Unaudited Financial Results for the Quarter and Half Year ended 30-9-2025. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose herewith the Unaudited Financial Results for the Quarter and Half Year ended 30-9-2025 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 12:05 p.m.

Thanking you,

Yours faithfully,  
For Jocil Limited,

(J. MURALI MOHAN)  
Managing Director

## Statement of Financial Results for the Quarter &amp; Half Year ended 30-09-2025

(₹ in Lakhs)

Sl. No	Particulars	Quarter Ended			Half-Year ended		Year ended 31-03-2025
		30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	
		Unaudited			Unaudited		Audited
1	<b>Revenue</b>						
	(a) Revenue from Operations	24578.38	26994.38	22974.09	51572.76	46744.28	86554.20
	(b) Other Income	30.77	49.08	40.29	79.85	116.97	195.09
	<b>Total Revenue</b>	<b>24609.15</b>	<b>27043.46</b>	<b>23014.38</b>	<b>51652.61</b>	<b>46861.25</b>	<b>86749.29</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	20499.42	22781.54	17819.04	43280.96	37662.20	69634.64
	(b) Purchases of stock-in-trade	-	-	1226.09	-	2326.89	2637.36
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(242.90)	(167.32)	(341.16)	(410.22)	(1726.17)	(955.18)
	(d) Employee benefits expense	890.48	875.22	992.56	1765.70	1798.16	3558.90
	(e) Finance Costs	19.45	6.04	9.83	25.49	10.14	23.23
	(f) Depreciation and amortisation expense	124.84	122.24	142.33	247.08	281.71	567.08
	(g) Other expenses	3067.42	3129.13	3012.32	6196.55	6081.18	11149.20
	<b>Total expenses</b>	<b>24358.71</b>	<b>26746.85</b>	<b>22861.01</b>	<b>51105.56</b>	<b>46434.11</b>	<b>86615.23</b>
3	Profit before exceptional items and tax (1-2)	250.44	296.61	153.37	547.05	427.14	134.06
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before Tax (3-4)</b>	<b>250.44</b>	<b>296.61</b>	<b>153.37</b>	<b>547.05</b>	<b>427.14</b>	<b>134.06</b>
6	<b>Tax expense</b>						
	Current Tax	69.40	99.76	61.16	169.16	156.33	90.00
	Short provision of current tax	-	-	-	-	-	4.40
	Deferred tax (credit)	(6.36)	(25.11)	(22.42)	(31.47)	(48.68)	(62.34)
7	<b>Profit after tax (PAT) (5-6)</b>	<b>187.40</b>	<b>221.96</b>	<b>114.63</b>	<b>409.36</b>	<b>319.49</b>	<b>102.00</b>
8	<b>Other Comprehensive Income</b>						
	A. Items that will not be re-classified to profit and loss account (net of tax)						
	a. Changes in fair value of investments	(39.15)	61.44	(205.17)	22.29	96.76	(363.55)
	b. Re-measurement of defined employee benefit plans	(13.75)	(13.75)	24.70	(27.50)	49.41	(55.00)
9	<b>Total comprehensive income for the period (7+8)</b>	<b>134.50</b>	<b>269.65</b>	<b>(65.84)</b>	<b>404.15</b>	<b>465.66</b>	<b>316.55</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)						19719.99
12	<b>Earnings per share - Basic and Diluted (not annualised)</b>	<b>2.11</b>	<b>2.50</b>	<b>1.29</b>	<b>4.61</b>	<b>3.60</b>	<b>1.15</b>

## STATEMENT OF ASSETS AND LIABILITIES

(₹ in lakhs)

Particulars		30/09/2025	31/03/2025
		Unaudited	Audited
<b>ASSETS</b>			
1	<b>Non-Current Assets</b>		
a)	Property, Plant and Equipment	3477.34	3,691.90
b)	Right-of-use asset	-	-
c)	Capital Work-in-progress	910.42	810.19
d)	Intangible Assets	-	-
e)	Financial Assets		
	(i) Investments	529.81	507.53
	(iii) Other financial assets	88.98	60.90
f)	Other non-current Assets	60.06	87.34
	<b>Total non-current assets</b>	<b>5066.61</b>	<b>5,157.86</b>
2	<b>Current Assets</b>		
a)	Inventories	11110.10	12,954.08
b)	Financial Assets		
	(i) Investments	844.22	2,512.30
	(ii) Trade Receivables	10691.79	4,903.87
	(iii) Cash and cash equivalents	378.91	2,528.53
	(iv) Bank balances other than cash and cash equivalents	63.25	22.72
	(v) Other financial assets	110.27	18.54
c)	Current tax assets (Net)	-	73.48
d)	Other Current assets	693.53	595.71
	<b>Total current assets</b>	<b>23892.07</b>	<b>23,609.23</b>
	<b>Total Assets</b>	<b>28958.68</b>	<b>28,767.09</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
a)	Equity Share Capital	888.16	888.16
b)	Other Equity	20079.75	19,719.99
	<b>Total equity</b>	<b>20967.91</b>	<b>20,608.15</b>
<b>Liabilities</b>			
1	<b>Non-current liabilities</b>		
a)	Financial Liabilities		
	(ii) Other financial liabilities	14.91	15.66
b)	Provisions	150.76	155.08
c)	Deferred Tax Liabilities (Net)	58.25	89.72
	<b>Total non-current liabilities</b>	<b>223.92</b>	<b>260.46</b>
2	<b>Current liabilities</b>		
a)	Financial Liabilities		
	(i) Short-term Borrowings	546.50	-
	(ii) Trade payables		
	a) Total outstanding dues of Micro and Small enterprises	27.98	48.06
	b) Total outstanding dues of creditors other than Micro and small enterprises	5760.92	6,460.30
	(iii) Other financial liabilities	463.74	349.94
b)	Other current liabilities	768.81	880.42
c)	Provisions	159.76	159.76
d)	Current tax Liabilities (Net)	39.14	-
	<b>Total current liabilities</b>	<b>7766.85</b>	<b>7,898.48</b>
	<b>Total Liabilities</b>	<b>7990.77</b>	<b>8,158.94</b>
	<b>Total Equity and Liabilities</b>	<b>28958.68</b>	<b>28,767.09</b>



## CASH FLOW STATEMENT

(₹ in lakhs)

PARTICULARS	Half Year ended	Half Year ended
	30.09.2025	30.09.2024
<b>I. CASH FLOW FROM OPERATING ACTIVITIES</b>		
Net Profit before tax	547.05	427.14
Add/Less: Adjustments for :		
Depreciation	247.08	281.71
Finance Costs	25.49	10.14
Interest income	(3.35)	(21.14)
Fair value changes in current Investments	-	(0.28)
Profit on Sale of Investments	(12.97)	(6.28)
Remeasurement of Defined Benefit Plans	(27.50)	49.41
Dividends received	(54.90)	(44.90)
Operating profit before working capital changes	720.90	695.80
Add/Less: Adjustments for working capital		
Inventories	1,843.98	(2,766.44)
Trade and other receivables	(5,977.85)	(5,643.66)
Trade payables	(722.33)	4,724.78
Cash generated from operations	(4,135.30)	(2,989.52)
Less: Direct taxes paid	56.54	106.42
Net cash (Used in) Operating activities (A)	(4,191.84)	(3,095.94)
<b>II. CASH FLOW FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets/Capital work in progress	(132.71)	(236.63)
Investment in mutual funds	(2,148.92)	(4,921.73)
Proceeds from Redemption of mutual funds	3,829.53	7,466.92
Interest received	3.35	21.14
Dividend received	54.90	44.90
Other Bank balances	(40.53)	(1.78)
Net cash from Investing activities (B)	1,565.62	2,372.82
<b>III. CASH FLOW FROM FINANCING ACTIVITIES</b>		
Proceeds from / (Repayment) of borrowings	546.50	(153.03)
Finance Costs	(25.49)	(10.14)
Dividends paid	(44.40)	(133.22)
Net cash from / (used in) financing activities (C)	476.61	(296.39)
Net (Decrease) in cash and cash equivalents (A+B+C)	(2,149.62)	(1,019.51)
Cash and cash equivalents at the beginning of the period	2,528.53	2,520.95
Cash and cash equivalents at the end of the period	378.91	1,501.44
Net Increase/(Decrease) in cash and cash equivalents	(2,149.62)	(1,019.51)



Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30-09-2025

(Rs. in lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30-09-2025	30-06-2025	30-09-2024	30-09-2025	30-09-2024	31-03-2025
	Unaudited			Unaudited		Audited
<b>Segment Revenue</b>						
Chemicals	19600.37	22477.96	20322.39	42078.33	41488.69	77879.23
Soap	14209.39	13515.79	8789.57	27725.18	18116.68	33543.48
Power Generation	1024.69	1090.19	969.33	2114.88	1817.87	3761.01
<b>Total</b>	<b>34834.45</b>	<b>37083.94</b>	<b>30081.29</b>	<b>71918.39</b>	<b>61423.24</b>	<b>115183.72</b>
Inter Segment Revenue	(10256.07)	(10089.56)	(7107.20)	(20345.63)	(14678.96)	(28629.52)
<b>Gross Sales / Income from Operations</b>	<b>24578.38</b>	<b>26994.38</b>	<b>22974.09</b>	<b>51572.76</b>	<b>46744.28</b>	<b>86554.20</b>
<b>Segment Results</b>						
Chemicals	293.88	222.09	316.91	515.97	827.93	1087.06
Soap	74.96	148.51	51.65	223.47	274.88	325.04
Power Generation	157.54	215.18	58.79	372.72	(95.03)	(33.09)
<b>Total</b>	<b>526.38</b>	<b>585.78</b>	<b>427.35</b>	<b>1112.16</b>	<b>1007.78</b>	<b>1379.01</b>
Interest income	0.24	3.09	(6.85)	3.33	21.14	70.26
Other unallocable expenditure Net off unallocable income	(256.73)	(286.22)	(257.30)	(542.95)	(591.64)	(1291.98)
Interest expense	(19.45)	(6.04)	(9.83)	(25.49)	(10.14)	(23.23)
<b>Total Profit before Tax</b>	<b>250.44</b>	<b>296.61</b>	<b>153.37</b>	<b>547.05</b>	<b>427.14</b>	<b>134.06</b>
<b>SEGMENT ASSETS</b>						
Chemicals	10223.57	9925.59	14330.87	10223.57	14330.87	13260.51
Soap	9901.16	9838.56	7507.49	9901.16	7507.49	6289.96
Power Generation	2221.71	2081.18	2835.57	2221.71	2835.57	2033.31
Others	6612.24	8275.01	8056.01	6612.24	8056.01	7183.31
<b>Total</b>	<b>28958.68</b>	<b>30120.34</b>	<b>32729.94</b>	<b>28958.68</b>	<b>32729.94</b>	<b>28767.09</b>
<b>SEGMENT LIABILITIES</b>						
Chemicals	4667.53	5518.69	9288.13	4667.53	9288.13	5535.02
Soap	2546.80	2227.02	639.66	2546.80	639.66	1752.32
Power Generation	474.79	376.93	681.00	474.79	681.00	581.87
Others	301.65	1119.90	730.78	301.65	730.78	289.73
<b>Total</b>	<b>7990.77</b>	<b>9242.54</b>	<b>11339.57</b>	<b>7990.77</b>	<b>11339.57</b>	<b>8158.94</b>
<b>Capital Employed</b> (Segment Assets – Segment Liabilities)						
Chemicals	5556.04	4406.90	5042.74	5556.04	5042.74	7725.49
Soap	7354.36	7611.54	6867.83	7354.36	6867.83	4537.64
Power Generation	1746.92	1704.25	2154.57	1746.92	2154.57	1451.44
Others	6310.59	7155.11	7325.23	6310.59	7325.23	6893.58
<b>Total</b>	<b>20967.91</b>	<b>20877.80</b>	<b>21390.37</b>	<b>20967.91</b>	<b>21390.37</b>	<b>20608.15</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 3<sup>rd</sup> November, 2025. 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 half year ended September 30, 2025 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  
03-11-2025

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 and half year ended 30th September, 2025 ("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 3rd November, 2025 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: 03-11-2025

UDIN : 23028105 BMJLLW6394



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

*B. Raghunadha Rao*

Raghunadha Rao Balineni  
Partner  
Membership No. 028105