⊠ Box 216, Arundelpet P.O., Guntur-522 002, Andhra Pradesh, India Ph: 0863-2290190 • Fax: 0863-2290090 • Email: jocil@jocil.net • Web: www.jocil.in



JOCIL/ADM/30D(iv)/2024/1640

DATE: 07-11-2024

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 07-11-2024.

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 30-09-2024. 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 30-09-2024 approved by the Board along with Limited Review Report of the Auditors thereon.

The Board Meeting commenced at 11.15 a.m. and concluded at 12:15p.m. Thanking you,

Yours faithfully, For Jocil Limited,

(J. MURALI MOHAN) Managing Director

Jocil

M Box 216, Arundelpet P.O., Guntur-522 002, Andhra Pradesh, India Ph: 0863-2290190 • Fax: 0863-2290090 • Email: jocil@jocil.net • Web: www.jocil.in

Statement of Financial Results for the Quarter & Half Year ended 30-09-2024

				***			(₹ in Lakhs)
SI.		Quarter Ended			Half-Year ended		Year
N O	Particulars	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	ended 31-03-2024
			Unaudited		Unau	dited	Audited
]	Revenue						
	(a) Revenue from Operations	22974.09	23770.19	21837.56	46744.28	39850.69	75319.59
	(b) Other Income	40.29	76.68	139.76	116.97	230.58	396.10
	Total Revenue	23014.38	23846.87	21977.32	46861.25	40081.27	75715.69
2	Expenses						
	(a) Cost of materials consumed	17819.04	19843.16	17117.04	37662.20	31281.50	60495.88
	(b) Purchases of stock-in-trade	1226.09	1100.80	-	2326.89	-	
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(341.16)	(1385.01)	262.53	(1726.17)	299.38	(543.22)
	(d) Employee benefits expense	992.56	805.60	814.26	1798.16	1623.71	3208.18
	(e) Finance Costs	9.83	0.31	0.15	10.14	0.94	33.05
	(f) Depreciation and amortisation expense	142.33	139.38	147.54	281.71	285.05	610.20
	(g) Other expenses	3012.32	3068.86	3388.49	6081.18	6164.15	11646.95
	Total expenses	22861.01	23573.10	21730.01	46434.11	39654.73	75451.04
3 4	Profit before exceptional items and tax (1-2) Exceptional items	153.37	273.77	247.31	427.14	426.54	264.65
5	Profit before Tax (3-4)	153.37	273.77	247.31	427.14	426.54	264.65
6	Tax expense	100.0.	270.77	247.01	727.14	720.54	204.03
	Current Tax	61.16	95.17	78.50	156.33	131.93	140.00
	Short provision of current tax	-	, 5, 11	- 0.00	100.00	701.70	10.12
	Deferred tax (credit)	(22.42)	(26.26)	(16.26)	(48.68)	(24.57)	(58.20)
7	Profit after tax (PAT) (5-6)	114.63	204.86	185.07	319.49	319.18	172.73
3	Other Comprehensive Income	114.00	204.00	105.07	317.47	317.10	1/2./3
	A. Items that will not be re-classified to profit and loss account (net of tax) a. Changes in fair value of investments	(205.17)	301.93	109.53	96.76	277.88	368.66
	b. Re-measurement of defined employee benefit plans	24.70	24.71	(27.66)	49.41	(55.32)	98.83
9	Total comprehensive income for the period (7+8)	(65.84)	531.50	266.94	465.66	541.74	640.22
10	Paid-up equity share capital	888.12	888.12	888.12	888.12	888.12	888.12
	(Face Value of ₹ 10/-each)						
11	Other Equity (excluding revaluation reserve)		The state of the s		The second secon		20169.77
12	Earnings per share - Basic and Diluted (not annualised)	1.29	2.31	2.08	3.60	3.59	1.94

Jocil Limited

STATEMENT OF ASSETS AND LIABILITIES

(₹in lakhs)

Particulars Assers Asser			As at As at			
ASSETS 1		Particulars	30/09/2024			
Non-Current Assets Property, Plant and Equipment 3897.61 4,107.97 (a) Right-of-use asset (b) Right-of-use asset (c) Capital Work-in-progress 137.68 54.26 (d) Intancial Assets (e) Financial Assets 967.83 871.07 (ii) Investments 967.83 871.07 (iii) Investments 967.83 871.07 (iii) Investments 967.83 871.07 (iii) Investments 967.83 128.82 (iii) Other financial assets 94.94 95.05 (iv) Total non-current assets 5459.29 5,257.17 2			Unaudited	Audited		
Col	1	6, 999,40190,400,500				
	ı		2007 / 1	4 107 07		
C			3897.61	4,107.97		
Intangible Assets Financial Assets 74,94 75,05 76,00 76,			137.68	5126		
Financial Assets			137.86	54.20		
(i) Investments (iii) Other financial assets 94,94 95,56. (f) Other fonancial assets 94,94 95,56. (f) Other non-current Assets 361,23 128,82 7otal non-current assets 5459,29 5,257,17 2						
(iii) Other financial assets	, ,		967.83	871.07		
Total non-current assets		(iii) Other financial assets	94.94			
Current Assets Inventories	(f)	Other non-current Assets	361.23	128.82		
Ga Inventories 12258.44 9,492.00 Financial Assets Financial Assets Financial Liabilities 1300.71 2,839.80 Financial Liabilities 1000.00 126.01 124.23 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24		Total non-current assets	5459.29	5,257.17		
Ga Inventories 12258.44 9,492.00 Financial Assets Financial Assets Financial Liabilities 1300.71 2,839.80 Financial Liabilities 1000.00 126.01 124.23 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24 6,653.67 11274.24	2	Current Assets				
Financial Assets 300.71 2.839.80 (i) Investments 300.71 2.839.80 (ii) Trade Receivables 11274.24 6.653.67 (iii) Cash and cash equivalents 1501.44 2.520.95 (iv) Bank balances other than (iii) above 126.01 124.23 (v) Other financial assets 105.54 20.43 (c) Other framical assets 105.55 20.612.90 (d) Other Current assets 1704.27 916.27 701a current assets 27270.65 22.612.90 (e) Total Capital Millers 27270.65 27.670.07 (e) Total Capital Millers 27270.65 27.670.07 (e) Total Capital Millers 27.670.			12258.44	9,492.00		
(i) Investments (ii) Track Receivables (iii) Track Receivables (iii) Track Receivables (iii) Cash and cash equivalents (iii) Cash and cash equivalents (iv) Bank balances other than (iiii) above (v) Other financial assets (Neft) 126.01 124.23 (v) Other financial assets 105.54 20.43 (v) Other financial assets 105.54 20.43 (v) Other Current assets 1704.27 916.27 270.65 22.612.90 (d) Total Assets 27270.65 22.612.90 (e) Total current assets 727270.65 22.612.90 (e) Equity AND LIABILITIES Equity 21390.37 21.057.93 (e) Other Equity 21390.37 (e) Other Equity 21390.		Financial Assets	.2200	7,172.00		
(iii) Cash and cash equivalents	,	(i) Investments	300.71	2,839.80		
(iv) Bank balances other than (iii) above (y) Other financial assets (Net)			11274.24	6,653.67		
(c) Other financial assets 105.54 20.43 Current tax assets (Net) - 45.55 7.04 Current assets 7.04.27 7.04.			1501.44	2,520.95		
C			7			
College	, ,	l · ·	105.54			
Total current assets 27270.65 22.612.90 Total Assets 32729.94 27,870.07			170407			
Total Assets 32729.94 27,870.07	(a)					
EQUITY AND LIABILITIES Equity Equity Share Capital 888.16 20502.21 20,169.77						
Capity Equity Share Capital 888.16 888.16 20502.21 20,169.77		Toldi Asseis	32/29.94	27,870.07		
Capity Equity Share Capital 888.16 888.16 20502.21 20,169.77		EQUITY AND LIABILITIES				
(a) Equity Share Capital 888.16 888.16 (b) Other Equity 20502.21 20,169.77 Total equity 21390.37 21,057.93 I billities 1 1 Non-current liabilities 15.66 15.91 (ii) Other financial liabilities 15.66 15.91 (iii) Other non-current liabilities 137.92 139.30 (c) Deferred Tax Liabilities (Net) 103.38 152.06 Total non-current liabilities 256.96 307.27 2 Current liabilities 256.96 307.27 2 Current liabilities 411.51 564.54 (ii) Trade payables 411.51 564.54 (iii) Trade payables 3 Total outstanding dues of Micro and Small enterprises 9022.51 4,378.58 (iii) Other financial liabilities 530.11 238.43 (b) Other current liabilities 530.11 238.43 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87						
Total equity	(a)	Equity Share Capital	888.16	888.16		
Liabilities Non-current liabilities Financial Li	(b)	Other Equity	20502.21	20,169.77		
Non-current liabilities Financial Liabilities Fi		i i	21390.37	21,057.93		
(a) Financial Liabilities 15.66 15.91 (iii) Other financial liabilities - - (b) Provisions 137.92 139.30 (c) Deferred Tax Liabilities (Net) 103.38 152.06 Total non-current liabilities 256.96 307.27 2 Current liabilities 256.96 307.27 (a) Financial Liabilities 411.51 564.54 (ii) Short-term Borrowings 411.51 564.54 (ii) Trade payables a) Total outstanding dues of Micro and Small enterprises 168.97 332.68 a) Total outstanding dues of creditors other than Micro and small enterprises 9022.51 4,378.58 (iii) Other financial liabilities 530.11 238.43 (b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14						
(ii) Other financial liabilities 15.66 15.91 (iii) Other non-current liabilities - - (c) Provisions 137.92 139.30 (c) Deferred Tax Liabilities (Net) 103.38 152.06 Total non-current liabilities 256.96 307.27 2 Current liabilities - (i) Short-term Borrowings 411.51 564.54 (ii) Trade payables 411.51 564.54 (ii) Trade payables 168.97 332.68 a) Total outstanding dues of Micro and Small enterprises 9022.51 4,378.58 b) Total outstanding dues of creditors other than Micro and small enterprises 530.11 238.43 (b) Other financial liabilities 530.11 238.43 (b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14						
(b) Provisions 137.92 139.30 (c) Deferred Tax Liabilities (Net) 103.38 152.06 Total non-current liabilities 256.96 307.27 2 Current liabilities Financial Liabilities (i) Short-term Borrowings 411.51 564.54 (ii) Trade payables 3 Total outstanding dues of Micro and Small enterprises 168.97 332.68 Small enterprises 9022.51 4,378.58 other than Micro and small enterprises 530.11 238.43 (b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14	(a)		15.44	1501		
(b) Provisions 137,92 139,30 (c) Deferred Tax Liabilities (Net) 103,38 152.06 Total non-current liabilities 256,96 307,27 2 Current liabilities 564,54 (i) Short-term Borrowings 411,51 564,54 (ii) Trade payables 3 Total outstanding dues of Micro and Small enterprises 168,97 332,68 Small enterprises 9022,51 4,378,58 other than Micro and small enterprises 530,11 238,43 (b) Other current liabilities 812,81 858,30 (c) Provisions 132,34 132,34 (d) Current tax Liabilities (Net) 4,36 - Total current liabilities 11082,61 6,504,87 Total Liabilities 11339,57 6,812,14			15.66	15.91		
(c) Deferred Tax Liabilities (Net) 103.38 152.06 Total non-current liabilities 256.96 307.27 2 Current liabilities 564.54 (i) Short-term Borrowings 411.51 564.54 (ii) Trade payables 168.97 332.68 a) Total outstanding dues of Micro and Small enterprises 9022.51 4,378.58 b) Total outstanding dues of creditors other than Micro and small enterprises 9022.51 4,378.58 (iii) Other financial liabilities 530.11 238.43 (b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14	(h)	1	137.02	120.20		
Total non-current liabilities 256.96 307.27		a county social services				
Current liabilities Financial Liabilities (i) Short-term Borrowings (ii) Trade payables a) Total outstanding dues of Micro and Small enterprises b) Total outstanding dues of creditors other than Micro and small enterprises (iii) Other financial liabilities (c) Provisions (d) Current tax Liabilities Total current liabilities Total current liabilities 11082.61 Control Liabilities Financial Liabilities 11082.61 Current day Liabilities 11339.57 Current liabilities	(0)					
(i) Short-term Borrowings 411.51 564.54 (ii) Trade payables 3) Total outstanding dues of Micro and Small enterprises 168.97 332.68 Small enterprises 9022.51 4,378.58 b) Total outstanding dues of creditors other than Micro and small enterprises 9022.51 4,378.58 (iii) Other financial liabilities 530.11 238.43 (b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14	2			007.127		
(ii) Trade payables a) Total outstanding dues of Micro and Small enterprises 168.97 332.68 Small enterprises b) Total outstanding dues of creditors other than Micro and small enterprises 9022.51 4,378.58 (iii) Other financial liabilities 530.11 238.43 (b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14	(a)	Financial Liabilities				
a) Total outstanding dues of Micro and Small enterprises b) Total outstanding dues of creditors other than Micro and small enterprises (iii) Other financial liabilities (b) Other current liabilities (c) Provisions Current tax Liabilities (Net) Total current liabilities 332.68 9022.51 4,378.58 530.11 238.43 858.30 132.34 132.34 132.34 132.34 132.34 132.34 132.34 132.34 1339.57 6,504.87		(i) Short-term Borrowings	411.51	564.54		
Small enterprises b) Total outstanding dues of creditors other than Micro and small enterprises (iii) Other financial liabilities 530.11 238.43 (b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14						
b) Total outstanding dues of creditors other than Micro and small enterprises (iii) Other financial liabilities 530.11 238.43 (b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14		1 ,	168.97	332.68		
(b) Other current liabilities 530.11 238.43 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14						
(b) (iii) Other financial liabilities 530.11 238.43 (b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14		1 '	9022.51	4,378.58		
(b) Other current liabilities 812.81 858.30 (c) Provisions 132.34 132.34 (d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14			F20 11	020.40		
(c) (d) (d) (d) (d) (d) (expected lighter) Provisions (new properties) 132.34 (new properties) 132.34 (new properties) 132.34 (new properties) - Total current liabilities (new properties) 11082.61 (new properties) 6,504.87 (new properties) 6,812.14 (new properties)	(h)		1			
(d) Current tax Liabilities (Net) 4.36 - Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14	100 00		1			
Total current liabilities 11082.61 6,504.87 Total Liabilities 11339.57 6,812.14	0.000			102.04		
Total Liabilities 11339.57 6,812.14	(=)	The state of the s		6.504.87		
		1				
			· · · · · · · · · · · · · · · · · · ·			

Jocil Limited

CASH FLOW STATEMENT

(₹in lakhs)

	PARTICULARS	Half Year ended	Half Year ended
		30.09.2024	30.09.2023
I.	CASH FLOW FROM OPERATING ACTIVITIES		
	Net Profit before tax	427.14	426.54
	Add/Less: Adjustments for :		9
	Depreciation	281.71	285.05
	Finance Costs	10.14	0.94
	Interest income	(21.14)	(121.57)
	Profit on sale of assets	-	(4.35)
	Fair value changes in current Investments	(0.28)	(0.73)
	Profit on Sale of Investments	(6.28)	(4.85)
	Re-measurement of Defined Benefit Plans	49.41	(55.33)
	Dividends received	(44.90)	(87.28)
	Operating profit before working capital changes	695.80	438.42
	Add/Less: Adjustments for working capital		
	Inventories	(2,766.44)	490.06
	Trade and other receivables	(5,643.66)	(1,431.95)
	Trade payables	4,724.78	294.74
	Cash generated from operations	(2,989.52)	(208.73)
	Less: Direct taxes paid	106.42	146.25
	Net cash (Used in) Operating activities (A)	(3,095.94)	(354.98)
11.	CASH FLOW FROM INVESTING ACTIVITIES		
	Purchase of fixed assets/Capital work in progress	(236.63)	(276.74)
	Proceeds from sale of fixed assets	-	4.51
	Investment in mutual funds	(4,921.73)	(1,764.52)
	Proceeds from Redemption of mutual funds	7,466.92	3,099.23
	Interest received	21.14	121.57
	Dividend received	44.90	87.28
	Other Bank balances	(1.78)	2.35
	Net cash from Investing activities (B)	2,372.82	1,273.68
111.	CASH FLOW FROM FINANCING ACTIVITIES		
	Proceeds from / (Repayment) of borrowings	(153.03)	281.06
	Finance Costs	(10.14)	(0.94)
	Dividends paid	(133.22)	(222.03)
	Net cash (used in) / from financing activities (C)	(296.39)	58.09
	Net (Decrease) / Increase in cash and cash equivalents (A+B+C)	(1,019.51)	976.78
	Cash and cash equivalents at the beginning of the period	2,520.95	539.79
	Cash and cash equivalents at the end of the period (Refer note.no.10A)	1,501.44	1,516.57
	Net (Decrease)/ Increase in cash and cash equivalents	(1,019.51)	976.78

Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30-09-2024 Limited

(Rs. in lakhs)

	Quarter Ended			Six Months Ended		Year Ended	
Particulars	30-09-2024	30-06-2024	30-09-2023	30-09-2024	30-09-2023	31-03-2024	
	Unaudited			Unaudited		Audited	
Segment Revenue					The state of the s		
Chemicals	20322.39	21166.30	18633.51	41488.69	34697.29	67403,44	
Soap	8789.57	9327.11	9043.13	18116.68	14276.10	24513.94	
Power Generation	969.33	848.54	1040.43	1817.87	2021.40	4260.05	
Total	30081.29	31341.95	28717.07	61423.24	50994.79	96177.43	
Inter Segment Revenue	(7107.20)	(7571.76)	(6879.51)	(14678.96)	(11144.10)	(20857.84)	
Gross Sales / Income from Operations	22974.09	23770.19	21837.56	46744.28	39850.69	75319.59	
Segment Results							
Chemicals	316.91	511.02	86.83	927.02	755.04	070 /0	
Soap	51.65	223.23	353.17	827.93 274.88	755.24 272.86	872.68 252.26	
Power Generation	58.79	(153.82)	(29.39)	(95.03)			
Total	427.35	580.43	410.61	1007.78	(151.70) 876.40	55.02 11 79.96	
Interest income	(6.85)	27.99	82.78	21.14			
Other unallocable expenditure Net off unallocable income	(257.30)	(334.34)	(245.93)	(591.64)	(570.49)	206.32 (1088.58)	
	(0.00)	(0.01)	(0.15)	(10.1.0)	(0.0.1)		
Interest expense	(9.83)	(0.31)	(0.15)	(10.14)	(0.94)	(33.05)	
Total Profit before Tax	153.37	273.77	247.31	427.14	426.54	264.65	
SEGMENT ASSETS							
Chemicals	14330.87	15554.19	10786.64	14330.87	10786.64	13304.80	
Soap	7507.49	6620.66	4176.02	7507.49	4176.02	4007.37	
Power Generation	2835.57	2589.88	2656.42	2835.57	2656.42	2586.01	
Others	8056.01	7932.97	8612.74	8056.01	8612.74	7971.89	
Total	32729.94	32697.70	26231.82	32729.94	26231.82	27870.07	
SEGMENT LIABILITIES							
Chemicals	9288.13	9655.37	3160.64	9288.13	3160.64	5871.28	
Soap	639.66	647.73	1254.60	639.66	1254.60	166.80	
Power Generation	681.00	322.02	498.29	681.00	498.29	334.34	
Others	730.78	483.16	358.85	730.78	358.85	439.72	
Total	11339.57	11108.28	5272.38	11339.57	5272.38	6812.14	
Capital Employed						8	
(Segment Assets – Segment Liabilities)		1. 2					
Chemicals	5042.74	5898.82	7626.00	5042.74	7626.00	7433.52	
Soap	6867.83	5972.93	2921.42	6867.83	2921.42	3840.57	
Power Generation	2154.57	2267.86	2158.13	2154.57	2158.13	2251.67	
Others	7325.23	7449.81	8253.89	7325.23	8253.89	7532.17	
Total	21390.37	21589.42	20959.44	21390.37	20959.44	21057.93	

Jocil Limited

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 7th November, 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 half year ended September 30, 2024 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 07-11-2024

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 half year ended 30th September, 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 7th November, 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.
- 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.

Firm Regn No.000632S

Place: Guntur

Date:07-11-2024

UDIN: 24028105 BKCSN27283

For CHEVUTURI ASSOCIATES **Chartered Accountants**

(Firm's Registration No.000632S)

Raghunadha Rao Balineni Partner

Membership No.028105