

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31-12-2018

(₹ in Lakhs)

Sl. No	Particulars	Quarter ended			Nine months ended		Year ended 31-03-2018
		31-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	
		Unaudited			Unaudited		Audited
1	Revenue						
	a) Revenue from Operations	11510.83	10747.91	8907.36	31292.80	26265.14	34845.68
	b) Other Income	10.00	21.94	73.04	108.55	191.88	214.73
	Total Revenue	11520.83	10769.85	8980.40	31401.35	26457.02	35060.41
2	Expenses						
	a) Cost of materials consumed	8943.80	8134.10	7806.64	24184.79	18898.37	23778.41
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(710.70)	(189.28)	(1007.02)	(1333.21)	518.34	1222.42
	d) Excise Duty	-	-	-	-	698.59	698.59
	e) Employee benefits expense	589.96	589.99	571.53	1833.30	1712.56	2249.53
	f) Finance Costs	62.51	18.44	20.89	104.13	111.40	141.97
	g) Depreciation and amortisation expense	145.36	142.05	159.00	429.09	477.00	653.38
	h) Other expenses	2403.53	2043.60	1541.06	6004.43	4384.32	5821.25
	Total expenses	11434.46	10738.90	9092.10	31222.53	26800.58	34565.55
3	Profit /(Loss) before exceptional items and tax (1-2)	86.37	30.95	(111.70)	178.82	(343.56)	494.86
4	Exceptional items	-	-	-	-	-	-
5	Profit /(Loss) before Tax (3-4) (PBT)	86.37	30.95	(111.70)	178.82	(343.56)	494.86
6	Tax expense						
	Current Tax	46.69	(10.58)	-	48.77	-	130.00
	Deferred tax charge / (Credit)	(31.88)	(5.31)	-	(42.51)	(80.46)	(45.59)
7	Profit /(Loss) for the period after Tax (PAT)	71.56	46.84	(111.70)	172.56	(263.10)	410.45
	from continuing operations (5-6)						
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	(119.43)	212.93	279.37	(2.93)	386.87	319.47
	b. Re-measurement of defined employee benefit plans	(5.06)	(5.06)	(2.00)	(15.18)	(6.00)	(20.24)
9	Total comprehensive income / (expense) for the period (7+8)	(52.93)	254.71	165.67	154.45	117.77	709.68
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)						16320.29
12	Earnings per share - Basic and Diluted	0.81	0.53	(1.26)	1.94	(2.96)	4.62
	[Before and after extraordinary items (of ₹ 10/- each) (not annualised)]						

A Subsidiary of The Andhra Sugars Limited

Segment wise Revenue, Results and Capital Employed for the Quarter ended 31-12-2018

(Rs. in lakhs)

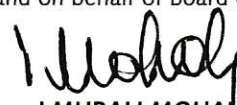
Particulars	Quarter ended			Nine months ended		Year ended
	31-12-2018	30-09-2018	31-12-2017	31-12-2018	31-12-2017	31-03-2018
	Unaudited			Unaudited		Audited
Segment Revenue						
Chemicals	9949.66	9283.06	8381.72	27057.18	22865.52	29637.07
Soap	3464.40	2947.21	1063.28	8398.10	5867.18	9236.44
Power Generation	856.68	916.51	723.52	2637.10	2094.27	2847.27
Total	14270.74	13146.78	10168.52	38092.38	30826.97	41720.78
Inter Segment Revenue	(2759.91)	(2398.87)	(1261.16)	(6799.58)	(4561.83)	(6875.10)
Gross Sales / Income from Operations	11510.83	10747.91	8907.36	31292.80	26265.14	34845.68
Segment Results						
Chemicals	467.38	8.04	141.50	888.44	781.01	1592.33
Soap	7.21	78.36	(12.29)	(10.21)	(577.19)	(284.59)
Power Generation	40.08	152.16	(199.44)	243.13	12.49	82.04
Total	514.67	238.56	(70.23)	1121.36	216.31	1389.78
Interest income	6.78	26.83	11.13	68.59	36.35	85.26
Other unallocable expenditure	(372.57)	(216.00)	(31.71)	(907.00)	(484.82)	(838.21)
Net off unallocable income						
Interest expense	(62.51)	(18.44)	(20.89)	(104.13)	(111.40)	(141.97)
Total Profit before Tax	86.37	30.95	(111.70)	178.82	(343.56)	494.86
Segment Assets						
Chemicals	14568.19	18889.93	16601.27	14568.19	16601.27	12954.40
Soap	4607.10	3702.72	5675.08	4607.10	5675.08	3826.90
Power Generation	3818.20	3232.97	3799.97	3818.20	3799.97	3089.40
Others	1513.70	191.26	5839.02	1513.70	5839.02	1318.28
Total	24507.19	26016.88	31915.34	24507.19	31915.34	21188.98
Segment Liabilities						
Chemicals	375.42	4835.76	4697.27	375.42	4697.27	600.49
Soap	3155.97	2667.71	1637.91	3155.97	1637.91	1398.17
Power Generation	1029.63	914.02	994.72	1029.63	994.72	1363.45
Others	2749.58	397.69	8049.36	2749.58	8049.36	618.42
Total	7310.60	8815.18	15379.26	7310.60	15379.26	3980.53
Capital Employed (Segment Assets – Segment Liabilities)						
Chemicals	14192.76	14054.17	11904.00	14192.76	11904.00	12353.91
Soap	1451.13	1035.01	4037.18	1451.13	4037.18	2428.73
Power Generation	2788.57	2318.95	2805.25	2788.57	2805.25	1725.95
Others	(1235.88)	(206.43)	(2210.35)	(1235.88)	(2210.35)	699.86
Total	17196.59	17201.70	16536.08	17196.59	16536.08	17208.45

Notes:

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 12th February, 2019. The statutory auditors have carried out a limited review of the results.
2. Financial results for all the periods presented have been prepared in accordance with the recognition and measurement principles of Ind AS notified under the Companies (Indian Accounting Standard) Rules, 2015 as amended from time to time.
3. The Government of India introduced the Goods and Services Tax (GST) with effect from July 1, 2017. Accordingly, in compliance with Indian Accounting Standards and Schedule III of the Companies Act, 2013, revenue from operations for the periods beginning July 1, 2017 is presented net of GST. Revenue from operations for the periods upto June 30, 2017 included Excise duty which is now subsumed in GST.
4. Effective from 1st April 2018, the Company adopted Ind AS 115 - "Revenue from Contracts with Customers" and applied prospectively to contracts with customers, existing as on 1st April 2018. The applicability of Ind AS 115 did not have any significant impact on recognition and measurement of revenue and related items in the financial results of the Company
5. Previous period's figures have been regrouped wherever necessary to conform to current period classification.

DOKIPARRU
12-02-2019

For and on behalf of Board of Directors


J. MURALI MOHAN
Managing Director

INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

Review Report to
The Board of Directors
JOCIL LIMITED

We have reviewed the accompanying statement of unaudited financial results of **JOCIL LIMITED** ('the company') for the quarter ended 31st December, 2018 (the 'Statement') being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No.CIR/CFD/FAC/62/2016 dt.5th July, 2016. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors at their meeting held on 12th February, 2019. This statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" 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 issue a report on the Statement based on our review.

We conducted our review in accordance with the Standard on Review Engagement (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 financial statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No.CIR/CFD/FAC/62/2016 dt.5th July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Camp: Guntur
Date: 12.2.2019



For Chevuturi Associates
Chartered Accountants
Firm Regn. No. 000632S

B. Raghunadha Rao
Raghunadha Rao Balineni
Partner

Membership Number:028105