

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER &amp; NINE MONTHS ENDED 31-12-2016

Sl. No	Particulars	₹ in lakhs				
		Quarter ended			Nine months ended	
		31-12-2016	30-09-2016	31-12-2015	31-12-2016	31-12-2015
1	Income from operations					
	(a) Gross sales/Income from Operations	8676.57	8353.27	9630.97	28422.31	32067.76
	(b) Other operating income	28.47	145.86	179.10	312.12	527.74
	<b>Total income from operations</b>	<b>8705.04</b>	<b>8499.13</b>	<b>9810.07</b>	<b>28734.43</b>	<b>32595.50</b>
2	Expenses					
	(a) Cost of materials consumed (incl. Excise Duty)	7801.57	6999.89	6272.80	22080.77	21800.65
	(b) Purchases of stock-in-trade	--	--	--	--	--
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1162.48)	(784.41)	319.90	(785.91)	1360.83
	(d) Employee benefits expense	587.73	586.95	813.29	1790.22	1781.40
	(e) Depreciation and amortisation expense	216.47	219.79	179.21	638.70	537.64
	(f) Other expenses	1306.22	1423.24	1784.91	4475.07	5404.87
	<b>Total expenses</b>	<b>8749.51</b>	<b>8445.46</b>	<b>9370.11</b>	<b>28198.85</b>	<b>30885.39</b>
3	Profit from operations – before other income, finance costs and exceptional items (1-2)	(44.47)	53.67	439.96	535.58	1710.11
4	Other income	83.65	75.78	113.34	247.32	344.76
5	Profit before finance costs and exceptional items (3+4)	39.18	129.45	553.30	782.90	2054.87
6	Finance costs	21.92	36.80	19.17	128.12	90.49
7	Profit after finance costs but before exceptional items(5-6)	17.26	92.65	534.13	654.78	1964.38
8	Exceptional items	--	--	--	--	--
9	<b>Profit Before Tax (7-8)</b>	<b>17.26</b>	<b>92.65</b>	<b>534.13</b>	<b>654.78</b>	<b>1964.38</b>
10	Tax expense	(21.61)	(12.94)	189.25	134.42	638.97
11	<b>Net Profit After Tax (9-10)</b>	<b>38.87</b>	<b>105.59</b>	<b>344.88</b>	<b>520.36</b>	<b>1325.41</b>
12	Extraordinary Items (Net of Taxes)	--	--	--	--	--
13	<b>Net Profit for the Period (11±12)</b>	<b>38.87</b>	<b>105.59</b>	<b>344.88</b>	<b>520.36</b>	<b>1325.41</b>
14	Other Comprehensive Income (OCI)	63.72	9.36	(8.63)	94.72	20.98
15	<b>Total Income (including other comprehensive income) (13+14)</b>	<b>102.59</b>	<b>114.95</b>	<b>336.25</b>	<b>615.08</b>	<b>1346.39</b>
16	Paid-up equity share capital (Face Value of ₹ 10/-each)	888.12	888.12	888.12	888.12	888.12
17	<b>Earnings per share – Basic and Diluted [Before and after extraordinary items (of ₹ 10/- each) (not annualised)]</b>	<b>0.44</b>	<b>1.19</b>	<b>3.88</b>	<b>5.86</b>	<b>14.92</b>

**Select Information for the Quarter and nine months ended 31-12-2016**

	Particulars	Quarter ended			Nine months ended	
		31-12-2016	30-9-2016	31-12-2015	31-12-2016	31-12-2015
<b>A</b>	<b>Particulars of shareholding</b>					
1	Public shareholding					
	–Number of shares	39,94,650	39,94,650	39,94,650	39,94,650	39,94,650
	–Percentage of shareholding	44.98	44.98	44.98	44.98	44.98
	Promoters and Promoter Group					
2	Shareholding					
	a) Pledged / Encumbered	NIL	NIL	NIL	NIL	NIL
	b) Non – encumbered					
	–Number of shares	48,86,500	48,86,500	48,86,500	48,86,500	48,86,500
	–Percentage of shares (as a % of the total shareholding of the Promoter and Promoter Group)	100	100	100	100	100
	–Percentage of shares (as a % of the total share capital of the company)	55.02	55.02	55.02	55.02	55.02

<b>B</b>	<b>Investor Complaints</b>	<b>Quarter ended 31-12-2016</b>
	Pending at the beginning of the quarter	NIL
	Received during the quarter	13
	Disposed off during the quarter	13
	Remaining unresolved at the end of the quarter	NIL

Segment wise revenue, results and capital employed for the Quarter Ended 31-12-2016

(₹ in lakhs)

Particulars	Quarter Ended			Nine Months Ended	
	31-12-2016	30-09-2016	31-12-2015	31-12-2016	31-12-2015
	Unaudited			Unaudited	
<b>Segment Revenue</b>					
Chemicals	7429.25	6465.85	7027.23	22468.92	24530.68
Soap	2046.94	3658.42	3904.28	11224.63	13612.35
Power Generation	693.37	867.88	792.92	2203.44	2315.63
<b>Total</b>	<b>10169.56</b>	<b>10992.15</b>	<b>11724.43</b>	<b>35896.99</b>	<b>40458.66</b>
Inter Segment Revenue	(1464.52)	(2493.02)	(1914.36)	(7162.56)	(7863.16)
<b>Gross Sales / Income from Operations</b>	<b>8705.04</b>	<b>8499.13</b>	<b>9810.07</b>	<b>28734.43</b>	<b>32595.50</b>
<b>Segment Results</b>					
Chemicals	96.38	86.54	388.11	941.15	1191.30
Soap	(4.41)	(40.60)	171.63	(79.64)	722.17
Power Generation	56.77	195.12	99.12	284.84	389.22
<b>Total</b>	<b>148.74</b>	<b>241.06</b>	<b>658.86</b>	<b>1146.35</b>	<b>2302.69</b>
Interest income	18.94	47.89	48.12	133.27	154.93
Other unallocable expenditure	(128.50)	(159.50)	(153.68)	(496.72)	(402.75)
Net off unallocable income					
Interest expense	(21.92)	(36.80)	(19.17)	(128.12)	(90.49)
<b>Total Profit before Tax</b>	<b>17.26</b>	<b>92.65</b>	<b>534.13</b>	<b>654.78</b>	<b>1964.38</b>
<b>Capital Employed</b> (Segment Assets - Segment Liabilities)					
Chemicals	10662.82	8502.60	7015.01	10662.82	7015.01
Soap	2541.30	3698.65	4405.94	2541.30	4405.94
Power Generation	2758.61	3020.42	3418.63	2758.61	3418.63
Others	658.10	1162.15	1959.75	658.10	1959.75
<b>Total</b>	<b>16620.83</b>	<b>16383.82</b>	<b>16799.33</b>	<b>16620.83</b>	<b>16799.33</b>



1. The above financial results were reviewed by the Audit Committee and approved by the Board of Directors at its Meeting held on 03-02-2017. The Statutory Auditors have carried out limited review of the above results.
2. The company adopted Indian Accounting Standards ("Ind AS") from 1st April, 2016 and accordingly these results have been prepared in accordance with the recognition and measurement principles laid down in Ind AS-34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 read with the relevant rules issued thereunder and other accounting pronouncements generally accepted in India.
3. The format for unaudited quarterly results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30<sup>th</sup> November 2015 has been modified to comply with the requirements of SEBI's circular dated 5th July, 2016, Ind AS and Schedule III of the Companies Act, 2013 which are applicable to the companies that are required to comply with Ind AS.
4. Reconciliation between financial results as previously published under previous Ind GAAP and Ind AS for the quarter ended and period ended December 31, 2015 is as below.

	₹ in lakhs	
	Quarter ended	Nine months ended
	31-12-2015	31-12-2015
Net profit after tax under previous Ind GAAP	345.57	1327.49
Add: Re-measurement of actuarial loss on defined benefit plan recognised in OCI	4.00	12.00
Less: Depreciation on recognition of Spare Parts as PPE (Net of Deferred Tax)	(4.69)	(14.08)
Profit After Tax	344.88	1325.41
Other comprehensive income :		
Add/(Less): Measurement of investments at fair value	(4.63)	32.98
Less: Re-measurement of actuarial loss on defined benefit plan	(4.00)	(12.00)
Total comprehensive income for the quarter / nine months under Ind AS	336.25	1346.39

5. No reserves have been created by revaluation.
6. Previous year's figures have been regrouped wherever necessary.

Dokiparru  
03-02-2017

For and on behalf of Board of Directors

Sd/- x x x x x  
J.MURALI MOHAN  
Managing Director

For Jocil Limited

  
President & Secretary

**Limited Review Report**

Review Report to  
The Board of Directors  
**JOCIL Limited**

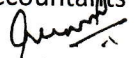
We have reviewed the accompanying statement of unaudited financial results of **JOCIL Limited** ('the company') for the quarter and nine months ended 31<sup>st</sup> December, 2016 (the 'Statement') being submitted by the company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, read with SEBI circular No. CIR/CFD/FAC/62/2016 dt.5<sup>th</sup> July, 2016. This statement, which is the responsibility of the Company's Management and approved by the Board of directors, has been prepared in accordance with the recognition and measurement principles laid down in 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 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 statement is 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 stated above, nothing has come to our attention that causes us to believe that the accompanying statement, prepared in accordance with the aforesaid Indian Accounting Standards and other recognized accounting practices and policies 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 read with SEBI circular No. CIR/CFD/FAC/62/2016 dt.5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Guntur  
Date: 3.02.2017



For Brahmayya & Co  
Chartered Accountants  
  
Karumanchi Rajaj  
Partner  
Membership Number: 202309