



Jocil/Adm/30D(iv)/2020/2008

DATE : 11-02-2021

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 11-02-2021.
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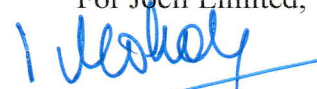
The Board of Directors at its meeting held today approved the following.

The Board has taken on record and approved the Unaudited Financial Results for the Quarter and Nine months ended 31-12-2020. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, we enclose herewith the Unaudited Financial Results for the Quarter and Nine months ended 31-12-2020 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 2.15 p.m.

Thanking you,

Yours faithfully,
For Jocil Limited,


Managing Director.

Krr/gov.

UNAUDITED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31-12-2020

(₹ in Lakhs)

Sl. No	Particulars	Quarter ended			Nine months ended		Year ended 31-03-2020
		31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019	
		Unaudited			Unaudited		Audited
1	Revenue						
	a) Revenue from Operations	11430.23	15478.74	12766.66	41046.74	32515.52	44624.98
	b) Other Income	46.88	49.04	67.25	121.05	321.92	560.56
	Total Revenue	11477.11	15527.78	12833.91	41167.79	32837.44	45185.54
2	Expenses						
	a) Cost of materials consumed	9227.66	11242.46	8491.73	31103.11	21291.86	31332.88
	b) Purchases of stock-in-trade	-	-	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(997.21)	566.67	391.42	(354.43)	702.18	(278.52)
	d) Employee benefits expense	738.61	724.08	755.72	2136.36	2197.05	2890.32
	e) Finance Costs	25.90	18.12	21.08	63.50	66.12	102.43
	f) Depreciation and amortisation expense	142.12	139.16	157.89	418.98	437.64	592.05
	g) Other expenses	2081.00	2232.54	2324.39	6364.75	6636.05	8781.56
	Total expenses	11218.08	14923.03	12142.23	39732.27	31330.90	43420.72
3	Profit before exceptional items and tax (1-2)	259.03	604.75	691.68	1435.52	1506.54	1764.82
4	Exceptional items	-	-	-	-	-	-
5	Profit before Tax (PBT) (3-4)	259.03	604.75	691.68	1435.52	1506.54	1764.82
6	Tax expense						
	Current Tax	104.13	224.74	214.04	539.53	463.22	500.00
	Short provision of Current Tax	-	-	-	-	-	6.64
	Deferred tax Charge/(Credit)	(9.93)	(32.21)	(13.87)	(66.25)	(62.68)	8.99
7	Profit for the period after Tax (PAT)	164.83	412.22	491.51	962.24	1106.00	1249.19
	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	172.79	129.64	(44.82)	344.75	(187.62)	(390.77)
	b. Re-measurement of defined employee benefit plans	(17.19)	(17.18)	22.58	(51.56)	67.74	(68.74)
9	Total comprehensive income / (expense) for the period (7+8)	320.43	524.68	469.27	1255.43	986.12	789.68
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)						17164.02
12	Earnings per share - Basic and Diluted	1.86	4.64	5.53	10.83	12.45	14.07
	[Before and after extraordinary items (of ₹ 10/- each) (not annualised)]						

Segment wise Revenue, Results and Capital Employed for the Quarter & Nine Months Ended 31-12-2020

(₹ in lakhs)

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31-12-2020	30-09-2020	31-12-2019	31-12-2020	31-12-2019	31-03-2020
	Unaudited			Unaudited		Audited
Segment Revenue						
Chemicals	10054.49	12638.72	10156.23	33884.47	25598.34	36482.57
Soap	3534.12	7295.95	5651.94	18676.08	13822.86	18934.46
Power Generation	818.15	736.58	830.12	2366.76	2584.16	3426.20
Total	14406.76	20671.25	16638.29	54927.31	42005.36	58843.23
Inter Segment Revenue	(2976.53)	(5192.51)	(3871.63)	(13880.57)	(9489.84)	(14218.25)
Gross Sales / Income from Operations	11430.23	15478.74	12766.66	41046.74	32515.52	44624.98
Segment Results						
Chemicals	665.68	362.60	361.49	1186.42	801.17	959.77
Soap	(263.60)	361.58	610.81	524.38	1071.94	1216.11
Power Generation	124.71	119.26	13.45	467.40	293.77	178.56
Total	526.79	843.44	985.75	2178.20	2166.88	2354.44
Interest income	39.38	37.74	38.42	79.64	90.02	136.76
Other unallocable expenditure	(281.24)	(258.31)	(311.41)	(758.82)	(684.24)	(623.95)
Net off unallocable income						
Interest expense	(25.90)	(18.12)	(21.08)	(63.50)	(66.12)	(102.43)
Total Profit before Tax	259.03	604.75	691.68	1435.52	1506.54	1764.82
SEGMENT ASSETS						
Chemicals	11536.06	11274.26	12019.17	11536.06	12019.17	14394.88
Soap	4715.49	4777.99	3870.67	4715.49	3870.67	2717.44
Power Generation	3857.02	3254.09	4087.75	3857.02	4087.75	3410.64
Others	4292.01	5206.03	5954.80	4292.01	5954.80	3476.63
Total	24400.58	24512.37	25932.39	24400.58	25932.39	23999.59
SEGMENT LIABILITIES						
Chemicals	2325.32	3973.73	2687.73	2325.32	2687.73	1162.34
Soap	1304.29	1123.54	2994.65	1304.29	2994.65	524.13
Power Generation	528.92	516.65	642.36	528.92	642.36	389.62
Others	1200.87	177.70	1359.07	1200.87	1359.07	3871.32
Total	5359.40	5791.62	7683.81	5359.40	7683.81	5947.41
Capital Employed (Segment Assets – Segment Liabilities)						
Chemicals	9210.74	7300.53	9331.44	9210.74	9331.44	13232.54
Soap	3411.20	3654.45	876.02	3411.20	876.02	2193.31
Power Generation	3328.10	2737.44	3445.39	3328.10	3445.39	3021.02
Others	3091.14	5028.33	4595.73	3091.14	4595.73	(394.69)
Total	19041.18	18720.75	18248.58	19041.18	18248.58	18052.18

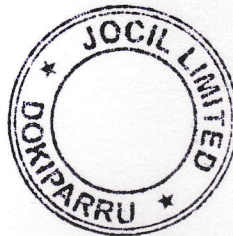
Notes:

1. These financial results were reviewed and recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 11th February 2021. 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, 2020 and have issued an unmodified report on these results.
2. The Govt. of India, vide Taxation Laws (Amendment) Ordinance, 2019, inserted section 115BAA in Income-tax Act, 1961 which provides domestic companies an irrevocable option to pay corporate Income-tax at reduced rate (i.e 25.17%) subject to non availment of certain incentives and allowances under different provisions of Act. The company is in the process of evaluating the availment of said option.
3. The company has considered the possible effects of the COVID-19 pandemic on the carrying amounts of its Property, plant & equipment, trade receivables, inventories and other assets. In assessing the recoverability of these assets, the company has considered the internal and external sources of information available to it at the time of approval of the financial statements, and is of view that the carrying amounts of the assets will be realized. The assessment of the impact of COVID-19 pandemic is an ongoing process, given the uncertainties associated with the nature and intensity of its possible consequences and the time required to overcome them. Accordingly, the eventual outcome for the company may be different from that assessed as on the date of approval of these financial results, and would be recognized prospectively.
4. Previous period's figures have been regrouped wherever necessary to conform to current period classification.

DOKIPARRU
11-02-2021

For and on behalf of Board of Directors


J. MURALI MOHAN
Managing Director



CHEVUTURI ASSOCIATES
Chartered Accountants

INDEPENDENT AUDITORS' 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, 2020 ("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 11th February, 2021 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.

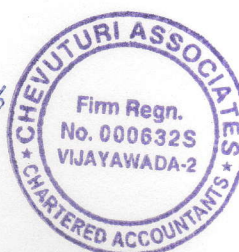
2. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India. This standard requires that we plan and 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: 11.2.2021

UDIN: 21028105AAAAAM4396



For CHEVUTURI ASSOCIATES
Chartered Accountants

(Firm's Registration No. 000632S)

B. Raghunadha Rao
Raghunadha Rao Balineni

Partner

Membership No. 028105