

## UNAUDITED FINANCIAL RESULTS FOR THE QUARTER &amp; HALF YEAR ENDED 30-09-2018

(₹ in Lakhs)

Sl. No	Particulars	Quarter Ended			Half-Year ended		Year ended 31-03-2018
		30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	
		Unaudited			Unaudited		Audited
1	<b>Revenue</b>						
	(a) Revenue from Operations	10747.91	9034.06	7026.23	19781.97	17367.19	34845.68
	(b) Other Income	164.43	76.61	97.89	241.04	118.84	214.73
	<b>Total Revenue</b>	<b>10912.34</b>	<b>9110.67</b>	<b>7124.12</b>	<b>20023.01</b>	<b>17486.03</b>	<b>35060.41</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	8134.10	7106.89	4098.59	15240.99	11017.77	23778.41
	(b) Purchases of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(189.28)	(433.23)	1018.08	(622.51)	1525.36	1222.42
	(d) Excise Duty	-	-	-	-	698.59	698.59
	(e) Employee benefits expense	589.99	653.35	552.91	1243.34	1141.03	2249.53
	(f) Finance Costs	18.44	23.18	25.75	41.62	90.51	141.97
	(g) Depreciation and amortisation expense	142.05	141.68	159.00	283.73	318.00	653.38
	(h) Other expenses	2186.09	1557.30	1373.28	3743.39	2926.63	5821.25
	<b>Total expenses</b>	<b>10881.39</b>	<b>9049.17</b>	<b>7227.61</b>	<b>19930.56</b>	<b>17717.89</b>	<b>34565.55</b>
3	Profit /(Loss) before exceptional items and tax (1-2)	30.95	61.50	(103.49)	92.45	(231.86)	494.86
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit /(Loss) before Tax (3-4)</b>	<b>30.95</b>	<b>61.50</b>	<b>(103.49)</b>	<b>92.45</b>	<b>(231.86)</b>	<b>494.86</b>
6	<b>Tax expense</b>						
	Current Tax (Net of MAT Credit)	(10.58)	12.66	-	2.08	-	130.00
	Deferred tax charge / (Credit)	(5.31)	(5.32)	(64.85)	(10.63)	(80.46)	(45.59)
7	<b>Profit /(Loss) for the period after tax (PAT) from continuing operations (5-6)</b>	<b>46.84</b>	<b>54.16</b>	<b>(38.64)</b>	<b>101.00</b>	<b>(151.40)</b>	<b>410.45</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	212.93	(96.43)	122.03	116.50	107.50	319.47
	b. Re-measurement of defined employee benefit plans	(5.06)	(5.06)	(2.00)	(10.12)	(4.00)	(20.24)
9	<b>Total comprehensive income / (expense) for the period (7+8)</b>	<b>254.71</b>	<b>(47.33)</b>	<b>81.39</b>	<b>207.38</b>	<b>(47.90)</b>	<b>709.68</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)						16320.29
12	<b>Earnings per share - Basic and Diluted</b> [Before and after extraordinary items (of ₹ 10/- each) (not annualised)]	<b>0.53</b>	<b>0.61</b>	<b>(0.44)</b>	<b>1.14</b>	<b>(1.70)</b>	<b>4.62</b>

A Subsidiary of The Andhra Sugars Limited

Factory & Regd. Office: DOKIPARRU, GUNTUR-522 438, AP  
 CIN : L28990AP1978PLC002260 • GSTIN : 37AAACJ5606L1ZF

## Statement of Assets and Liabilities

(Rs. in Lakhs)

		Particulars	As at 30/09/2018 (Un Audited)	As at 31/03/2018 (Audited)
		<b>ASSETS</b>		
1		<b>Non-Current Assets</b>		
	(a)	Property, Plant and Equipment	4,998.72	5,264.72
	(b)	Capital Work-in-progress	241.74	145.89
	(c)	Intangible Assets	100.76	114.73
	(d)	Financial Assets		
	(i)	Investments	709.19	592.69
	(ii)	Other financial assets	65.33	65.23
	(e)	Other non-current Assets	141.25	210.50
		Total non-current assets	<b>6,256.99</b>	<b>6,393.76</b>
2		<b>Current Assets</b>		
	(a)	Inventories	6749.94	5,556.25
	(b)	Financial Assets		
	(i)	Investments	5.78	1,009.50
	(ii)	Trade receivables	7434.52	4,921.46
	(iii)	Cash and cash equivalents	1362.91	1,802.41
	(iv)	Other financial assets	23.20	38.56
	(c)	Current tax assets (Net)	-	10.44
	(d)	Other Current assets	1,935.02	1,456.60
		Total current assets	<b>17,511.37</b>	<b>14,795.22</b>
		<b>Total Assets</b>	<b>23,768.36</b>	<b>21,188.98</b>
		<b>EQUITY AND LIABILITIES</b>		
		<b>Equity</b>		
	(a)	Equity Share Capital	888.16	888.16
	(b)	Other Equity	16,313.54	16,320.29
		Total equity	<b>17,201.70</b>	<b>17,208.45</b>
		<b>Liabilities</b>		
1		<b>Non-current liabilities</b>		
	(a)	Financial Liabilities		
	(i)	Other financial liabilities	8.91	8.91
	(b)	Provisions	68.68	68.68
	(c)	Deferred Tax Liabilities (Net)	729.76	740.39
		Total non-current liabilities	<b>807.35</b>	<b>817.98</b>
2		<b>Current liabilities</b>		
	(a)	Financial Liabilities		
	(i)	Short-term borrowings	925.35	665.49
	(ii)	Trade payables	3,503.73	1,348.62
	(iii)	Other financial liabilities	631.97	208.45
	(b)	Other current liabilities	600.67	887.03
	(c)	Provisions	50.60	52.96
	(d)	Current Income-tax liabilities (Net)	47.00	-
		Total current liabilities	<b>5,759.31</b>	<b>3,162.55</b>
		<b>Total Liabilities</b>	<b>6,566.66</b>	<b>3,980.53</b>
		<b>Total Equity and Liabilities</b>	<b>23,768.36</b>	<b>21,188.98</b>

## Segment wise Revenue, Results and Capital Employed for the Quarter Ended 30-09-2018

(₹ in lakhs)

Particulars	Quarter Ended			Six Months Ended		Year Ended
	30-09-2018	30-06-2018	30-09-2017	30-09-2018	30-09-2017	31-03-2018
	Unaudited			Unaudited		Audited
<b>Segment Revenue</b>						
Chemicals	9283.06	7824.46	5771.25	17107.52	14493.21	29637.07
Soap	2947.21	1986.49	2064.33	4933.70	4803.90	9236.44
Power Generation	916.51	863.91	584.57	1780.42	1370.75	2847.27
<b>Total</b>	<b>13146.78</b>	<b>10674.86</b>	<b>8420.15</b>	<b>23821.64</b>	<b>20667.86</b>	<b>41720.78</b>
Inter Segment Revenue	(2398.87)	(1640.80)	(1393.92)	(4039.67)	(3300.67)	(6875.10)
<b>Gross Sales / Income from Operations</b>	<b>10747.91</b>	<b>9034.06</b>	<b>7026.23</b>	<b>19781.97</b>	<b>17367.19</b>	<b>34845.68</b>
<b>Segment Results</b>						
Chemicals	8.04	413.02	38.63	421.06	639.51	1592.33
Soap	78.36	(95.78)	(40.41)	(17.42)	(564.90)	(284.59)
Power Generation	152.16	50.89	145.15	203.05	211.93	82.04
<b>Total</b>	<b>238.56</b>	<b>368.13</b>	<b>143.37</b>	<b>606.69</b>	<b>286.54</b>	<b>1389.78</b>
Interest income	26.83	34.98	15.77	61.81	25.22	85.26
Other unallocable expenditure	(216.00)	(318.43)	(236.88)	(534.43)	(453.11)	(838.21)
Net off unallocable income						
Interest expense	(18.44)	(23.18)	(25.75)	(41.62)	(90.51)	(141.97)
<b>Total Profit before Tax</b>	<b>30.95</b>	<b>61.50</b>	<b>(103.49)</b>	<b>92.45</b>	<b>(231.86)</b>	<b>494.86</b>
<b>SEGMENT ASSETS</b>						
Chemicals	18889.93	14726.99	13800.20	18889.93	13800.20	12954.40
Soap	3702.72	3251.49	4787.36	3702.72	4787.36	3826.90
Power Generation	3232.97	3472.14	3602.97	3232.97	3602.97	3089.40
Others	191.26	2450.95	6374.74	191.26	6374.74	1318.28
<b>Total</b>	<b>26016.88</b>	<b>23901.57</b>	<b>28565.27</b>	<b>26016.88</b>	<b>28565.27</b>	<b>21188.98</b>
<b>SEGMENT LIABILITIES</b>						
Chemicals	4835.76	1884.44	2909.61	4835.76	2909.61	600.49
Soap	2667.71	1909.94	703.34	2667.71	703.34	1398.17
Power Generation	914.02	833.94	666.00	914.02	666.00	1363.45
Others	397.69	2104.79	7835.45	397.69	7835.45	618.42
<b>Total</b>	<b>8815.18</b>	<b>6733.11</b>	<b>12114.40</b>	<b>8815.18</b>	<b>12114.40</b>	<b>3980.53</b>
<b>Capital Employed</b> (Segment Assets – Segment Liabilities)						
Chemicals	14054.17	12842.55	10890.60	14054.17	10890.60	12353.91
Soap	1035.01	1341.55	4084.01	1035.01	4084.01	2428.73
Power Generation	2318.95	2638.20	2936.97	2318.95	2936.97	1725.95
Others	(206.43)	346.16	(1460.71)	(206.43)	(1460.71)	699.86
<b>Total</b>	<b>17201.70</b>	<b>17168.46</b>	<b>16450.87</b>	<b>17201.70</b>	<b>16450.87</b>	<b>17208.45</b>

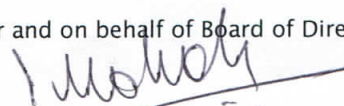


Notes :

1. The above results were reviewed by the Audit Committee and approved by the Board of Directors at the meeting held on 5th November, 2018. 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 up to June 30, 2017 included Excise duty which is now subsumed in GST.
4. Previous period's figures have been regrouped wherever necessary to conform to current period classification.

Hyderabad  
05-11-2018

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 30<sup>th</sup> September, 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.5<sup>th</sup> 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 5<sup>th</sup> November, 2018. 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.5<sup>th</sup> July, 2016 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Camp: Hyderabad  
Date: 5.11.2018



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

*B. Raghunadha Rao*  
Raghunadha Rao Balineni

Partner

Membership Number:028105