

# KALYANIWALLA & MISTRY LLP

CHARTERED ACCOUNTANTS

**THE BOARD OF DIRECTORS  
NOCIL LIMITED**

## LIMITED REVIEW REPORT

1. We have reviewed the accompanying Statement of Standalone Unaudited Financial Results (“the Statement”) of **NOCIL LIMITED** (“the Company”) for the quarter and nine months ended December 31, 2018, prepared by the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016 (initialled by us for identification). This Statement is the responsibility of the Company’s Management and has been approved by the Board of Directors at its meeting held on February 01, 2019. Our responsibility is to issue a report on these financial results based on our review.
2. We conducted our review 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 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. It is substantially less in scope than an audit conducted in accordance with the generally accepted auditing standards, the objective of which is expression of an opinion regarding the financial statements taken as a whole. We have not performed an audit and accordingly, we do not express an audit opinion.
3. Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying Statement prepared in accordance with applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 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, as modified by SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For KALYANIWALLA & MISTRY LLP  
CHARTERED ACCOUNTANTS**

Firm Regn. No.: 104607W / W100166



*Darshus Z. Fraser*

**PARTNER**

M. No.: 42454

Mumbai : February 01, 2019.

LLP IN : AAH - 3437

REGISTERED OFFICE : ESPLANADE HOUSE, 29, HAZARIMAL SOMANI MARG, FORT, MUMBAI 400 001  
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**NOCIL LIMITED**

Maafatlal House, 3rd Floor, H. T. Parekh Marg, Backbay Reclamation, Churchgate, Mumbai - 400 020, India.

Tel.: +91 22 6657 6100, 6636 4062 Fax +91 22 6636 4060 Website: www.nocil.com

CIN No. L99999MH1961PLC012003 Email: finance@nocil.com

**STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2018**

₹ In Lakhs

Sr. No.	Particulars	Standalone					
		For the Quarter ended on			For the Nine Months ended on		For the Year ended on
		31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)
1	Revenue from Operations	26,124	27,199	24,927	80,132	71,341	98,927
2	Other Income	201	320	318	776	1,112	1,433
3	<b>Total Income (1+2)</b>	<b>26,325</b>	<b>27,519</b>	<b>25,245</b>	<b>80,908</b>	<b>72,453</b>	<b>1,00,360</b>
4	<b>Expenses</b>						
	a) Cost of materials consumed	12,395	14,402	10,899	39,174	32,394	44,419
	b) Purchases of stock-in-trade	68	69	74	197	232	294
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(716)	(2,531)	509	(3,783)	(765)	(651)
	d) Excise Duty	-	-	-	-	2,163	2,163
	e) Employee benefits expense	1,541	1,625	1,556	4,988	5,043	6,739
	f) Finance costs	7	13	28	47	99	122
	g) Depreciation and amortisation expense	564	559	400	1,666	1,175	2,291
	h) Other expenses	5,584	5,743	4,928	16,435	14,444	19,676
	<b>Total Expenses</b>	<b>19,443</b>	<b>19,880</b>	<b>18,394</b>	<b>58,724</b>	<b>54,785</b>	<b>75,053</b>
5	<b>Profit Before Tax (3-4)</b>	<b>6,882</b>	<b>7,639</b>	<b>6,851</b>	<b>22,184</b>	<b>17,668</b>	<b>25,307</b>
6	Tax Expense						
	Current Tax	2,426	2,211	2,162	7,180	5,707	8,563
	Excess provision for tax relating to earlier years	-	-	-	-	(20)	(20)
	Deferred Tax	(9)	144	192	172	215	(97)
	<b>Total Tax Expense</b>	<b>2,417</b>	<b>2,355</b>	<b>2,354</b>	<b>7,352</b>	<b>5,902</b>	<b>8,446</b>
7	<b>Profit After Tax (5-6)</b>	<b>4,465</b>	<b>5,284</b>	<b>4,497</b>	<b>14,832</b>	<b>11,766</b>	<b>16,861</b>
8	<b>Other Comprehensive Income (OCI)</b>						
	a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	b) Items that will not be reclassified to profit or loss						
	Remeasurements of the defined benefit plans	(29)	15	74	(22)	(38)	(33)
	Income-tax on remeasurements of defined benefit plans	(1)	3	(9)	(3)	1	(13)
	Change in the fair value of investments in equity instruments	(840)	(1,018)	703	(2,550)	(62)	(839)
	Income-tax on Change in the fair value of investments	98	118	-	297	-	144
	<b>Other Comprehensive income for the period</b>	<b>(772)</b>	<b>(882)</b>	<b>768</b>	<b>(2,278)</b>	<b>(99)</b>	<b>(741)</b>
9	<b>Total Comprehensive income for the period (7+8)</b>	<b>3,693</b>	<b>4,402</b>	<b>5,265</b>	<b>12,554</b>	<b>11,667</b>	<b>16,120</b>
10	Paid-up Equity Share Capital (Face value ₹10/- each)	16,536	16,536	16,438	16,536	16,438	16,448
11	Earnings per share (of ₹10/- each)(not annualised)						
	- Basic	2.70	3.20	2.74	8.98	7.17	10.27
	- Diluted	2.69	3.18	2.70	8.93	7.10	10.15

Refer accompanying notes to the financial results



ARVIND MAAFATLAL GROUP  
The ethics of excellence



**Notes:**

1. The above results, which have been subjected to a limited review by the Statutory Auditors of the Company, are published in accordance with Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015. These results have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on 1 February 2019. The financial results are prepared in accordance with the Indian Accounting Standards (Ind AS) as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015, as amended thereafter and other accounting principles generally accepted in India.
2. The format for audited/unaudited financial results as prescribed in SEBI's circular CIR/CFD/CMD/15/2015 dated 30 November 2015 has been modified to comply with the requirements of SEBI's circular dated 5 July 2016, Ind AS and Schedule III (Division II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
3. The Company is primarily engaged in the business of manufacture of Rubber Chemicals, which in the context of Indian Accounting Standard (Ind AS) 108 on "Operating Segments ", constitutes a single reportable segment.
4. Sales for the quarter ended 31 December 2018, 30 September 2018, 31 December 2017 and nine months ended 31 December 2018 are net of Goods and Services Tax (GST), however sales for nine months ended 31 December 2017 and year ended 31 March 2018 are gross of Excise Duty. The Net Revenue from Operations (Net of GST / Excise Duty) as applicable are as stated below:

₹ in Lakhs

PARTICULARS	For the Quarter ended on			For the Nine months ended on		For the year ended on
	31.12.2018 (Unaudited)	30.09.2018 (Unaudited)	31.12.2017 (Unaudited)	31.12.2018 (Unaudited)	31.12.2017 (Unaudited)	31.03.2018 (Audited)
Net Revenue from Operations	26,124	27,199	24,927	80,132	69,178	96,764

5. The figures for the corresponding previous periods have been regrouped/restated, wherever necessary.

For and on behalf of the Board,

For NOCIL Limited

  
(S.R. Deo)  
Managing Director  
DIN : 01122338



Place : Mumbai

Date : 1 February, 2019



**NOCIL LIMITED**

Regd. Off.: Mafatlal House, H.T. Parekh Marg, Backbay Reclamation, Mumbai - 400 020.

T: 91 22 6636 4062 F: 91 22 6636 4060 Website : www.nocil.com

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QUARTER AND NINE MONTHS ENDED 31 DECEMBER 2018**

Rs. in Lakhs

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For and on behalf of the Board,  
For NOCIL Limited



ARVIND MAFATLAL GROUP  
The ethics of excellence

Place : Mumbai  
Date : 1 February, 2019

(S.R. Deo)  
Managing Director  
DIN : 01112338



NOCIL LIMITED

नोंद. कार्या.: मफतलाल हाऊस, एच.टी. पारेख मार्ग, बँकबे रिक्लमेशन, मुंबई-४०००२०.  
 दूर: ९१ २२ ६६३६ ४०६२ फॅ.: ९१ २२ ६६३६ ४०६० वेबसाईट: www.nocil.com  
 CIN: L99999MH1961PLC012003 • ईमेल: investorcare@nocil.com

३१ डिसेंबर २०१८ ला संपलेल्या तिमाही आणि नऊ महिन्यांकरिता एकल (standalone) अलेखापरिहित वित्तीय निष्कर्षांचे विवरण

रुपये लाखात

अ. क्र.	तपशिल	एकल (standalone)					
		संपलेल्या तिमाही करिता			संपलेल्या नऊ महिन्यांकरिता		संपलेल्या वर्षाकरिता
		३१.१२.२०१८ (अलेखापरिहित)	३०.०९.२०१८ (अलेखापरिहित)	३१.१२.२०१७ (अलेखापरिहित)	३१.१२.२०१८ (अलेखापरिहित)	३१.१२.२०१७ (अलेखापरिहित)	३१.०३.२०१८ (लेखापरिहित)
१.	प्रचलनातून महसूल	२६,१२४	२७,१९९	२४,९२७	८०,९३२	७९,३४९	९८,९२७
२.	इतर उत्पन्न	३२०	३२०	३१८	७७६	९,९१२	१,४३३
३.	एकूण उत्पन्न (१+२)	२६,३२५	२७,५१९	२५,२४५	८०,९०८	७२,४६३	१,००,३६०
४.	खर्च						
	ए) वापरलेल्या मटेरीयलची किंमत	१२,३९५	१४,४०२	१०,८९९	३९,९७४	३२,३९४	४४,४९९
	बी) स्टॉक-इन-ट्रेडची खरेदी	६८	६९	७४	१९७	२३२	२९४
	सी) तयार माल, कामातील प्रगती आणि स्टॉक-इन-ट्रेडच्या सूचीमध्ये बदल	(७९६)	(२,५३९)	५०९	(३,७८३)	(७६५)	(६५९)
	डी) उत्पादन शुल्क	-	-	-	-	२,९६३	२,९६३
	ई) कर्मचाऱ्यांचा लाभ खर्च	१,५४९	१,६२५	१,५५६	४,९८८	५,०४३	६,७३९
	एफ) वित्तीय खर्च	७	१३	२८	४७	९९	१२२
	जी) घसारा आणि परिशोधन खर्च	५६४	५५९	४००	१,६६६	१,९७५	२,२९१
	एच) इतर खर्च	५,५८४	५,७४३	४,९२८	१६,४३५	१४,४४४	१९,६७६
	एकूण खर्च	१९,४४३	१९,८८०	१८,३९४	५८,७२४	५४,७८५	७५,०५३
५.	करा पूर्वी नफा (३-४)	६,८८२	७,६३९	६,८५१	२२,९८४	१७,६६८	२५,३०७
६.	कर खर्च						
	चालू कर	२,४२६	२,२९१	२,९६२	७,९८०	५,७०७	८,५६३
	मागील वर्षाशी संबंधित करासाठी अतिरिक्त उरतूद	-	-	-	-	(२०)	(२०)
	स्थगित कर	(९)	१४४	१९२	१७२	२९५	(९७)
	एकूण कर खर्च	२,४१७	२,३९५	२,३९४	७,३५२	५,९०२	८,४४६
७.	करा नंतर नफा (५-६)	४,४६५	५,२४४	४,४५७	१५,६३२	११,७६६	१६,८६१
८.	इतर व्यापक उत्पन्न (ओसीआय)						
	ए) नफा किंवा तोटा करिता पुनर्वर्गीकृत केल्या जाणाऱ्या बाबी	-	-	-	-	-	-
	बी) नफा किंवा तोटा करिता पुनर्वर्गीकृत केल्या जाणार नाहीत अशा बाबी परिभाषित लाभ योजनेचे पुनर्मुल्यांकन	(३९)	१५	७४	(२२)	(३८)	(३३)
	परिभाषित लाभ योजनेच्या पुनर्मुल्यांकनावर आयकर	(९)	३	(९)	(३)	९	(९३)
	इक्विटी इन्स्ट्रुमेंट्समध्ये गुंतवणुकीच्या उचित मुल्यांमधील बदल	(८४०)	(१,०१८)	७०३	(२,५५०)	(६२)	(८३९)
	इक्विटी इन्स्ट्रुमेंट्समध्ये गुंतवणुकीच्या उचित मुल्यांमधील बदलावर आयकर	९८	११८	-	२९७	-	१४४
	कालावधी करिता इतर व्यापक उत्पन्न	(७७२)	(८८२)	७६८	(२,२७८)	(९९)	(७४९)
९.	कालावधीकरिता एकूण व्यापक उत्पन्न (७+८)	३,६९३	४,४०२	५,२६५	१२,५५४	११,६६७	१६,९२०
१०.	भरणा केलेले समभाग भांडवल (दर्शनी मुल्य ₹१० प्रत्येकी)	१६,५३६	१६,५३६	१६,४३८	१६,५३६	१६,४३८	१६,४४८
११.	प्रती भाग मिळकत (₹१० प्रत्येकी) (वार्षिक नाही)						
	-वैसिक	२.७०	३.२०	२.७४	८.९८	७.९७	९.०२७
	-आयल्यूटेड	२.६९	३.१८	२.७०	८.९३	७.९०	९.०१५
	वित्तीय परिणामांच्या सह सूचनांचा संदर्भ घ्यावा.						

सूचना:

- उपरोक्त परिणाम, जे कंपनीच्या वैधानिक लेखापरिक्षकांमार्फत मर्यादित पुनरावलोकनाच्या अधीन आहेत, सेबी (लिस्टिंग ऑब्लिगेशन्स अँड डिस्क्लोजर रिव्हायर्समेंट्स) रेग्युलेशन्स, २०१५ च्या रेग्युलेशन ३३ नुसार प्रसिद्ध केले आहेत, १ फेब्रुवारी, २०१९ रोजी झालेल्या त्यांच्या बैठकीत लेखा समितीने आढावा घेतला आहे आणि संचालक मंडळाने मान्यता दिली आहे. वित्तीय परिणाम कंपनी कायदा, २०१३ च्या कलम १३३ अंतर्गत तसेच कंपनीज (भारतीय लेखा मानके) रूल्स, २०१५, कंपनीज (भारतीय लेखा मानके) (सुधारीत) रूल्स, २०१६च्या नियम ३ सह आणि इतर लेखा सिद्धांत जे भारतात सामान्यतः स्विकारले जातात त्याप्रमाणे तयार करण्यात आले आहेत.
- सेबीचे परिपत्रक सीआयआर/सीएफडी/सीएमडी/१५/२०१५ दिनांकीत ३० नोव्हेंबर, २०१५ मध्ये निर्धारित केलेल्या लेखापरिहित/अलेखापरिहित वित्तीय परिणामांच्या स्वरूपांना ५ जुलै, २०१६, आयपनडी एफएस आणि परिशिष्ट III (विभाग II) च्या सेबीच्या परिपत्रकाच्या आवश्यकतांचे पालन करण्यासाठी सुधारीत करण्यात आले आहेत, कंपनी कायदा २०१३ च्या, जे त्या कंपनीज करिता लागू आहे ज्यांना आयपनडी एफएस चे पालन करणे आवश्यक आहे.
- कंपनी रबर केमिकल्स उत्पादनाच्या व्यवसायात कार्यरत आहे, जे 'ऑपरेटिंग सेगमेंट' वर भारतीय लेखा मानके (आयपनडी एफएस) १०८ च्या संदर्भात एकल रिपोर्ट करण्यायोग्य खंडावर आधारित आहे.
- ३१ डिसेंबर, २०१८, ३० सप्टेंबर २०१८, ३१ डिसेंबर २०१७ ला संपलेल्या तिमाही करिता किरी आणि ३१ डिसेंबर २०१८ ला संपलेल्या नऊ महिने वस्तु आणि सेवा कर (जीएसटी) निव्वळ आहे, तथापि ३१ डिसेंबर २०१७ ला संपलेल्या नऊ महिन्यांकरिता किरी आणि ३१ मार्च २०१८ ला संपलेले वर्षचे सकल उत्पादन शुल्क आहे. प्रचलनातून निव्वळ महसूल (जीएसटी/उत्पादन शुल्काचे निव्वळ) लागू असल्याप्रमाणे जे खालील प्रमाणे आहेत:

रुपये लाखात

तपशिल	संपलेल्या तिमाही करिता			संपलेल्या नऊ महिन्यांकरिता		संपलेल्या वर्षाकरिता
	३१.१२.२०१८ (अलेखापरिहित)	३०.०९.२०१८ (अलेखापरिहित)	३१.१२.२०१७ (अलेखापरिहित)	३१.१२.२०१८ (अलेखापरिहित)	३१.१२.२०१७ (अलेखापरिहित)	३१.०३.२०१८ (लेखापरिहित)
प्रचलनातून निव्वळ महसूल	२६,१२४	२७,१९९	२४,९२७	८०,९३२	६९,९७८	९६,७६४

- मागील कालावधीच्या आकडेवारीची जिथे आवश्यक असेल तिथे त्याप्रमाणे फेरगटवारी/पुनर्वर्गीकरण करण्यात आले आहे.

ठिकाण: मुंबई  
दिनांकीत: १ फेब्रुवारी, २०१९



मंडळाच्या वतीने आणि करिता  
नोसिल लिमिटेड करिता  
(एस.आर. देव)  
व्यवस्थापकीय संचालक  
DIN-01122338