

February 14, 2025

National Stock Exchange of India Limited Exchange Plaza, 5 th Floor, Bandra Kurla Complex, Bandra (E), Mumbai - 400051 Symbol: JUBLCP	BSE Limited Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai - 400001 Scrip Code: 544355
--	---

Dear Sir/Madam,

Sub: Integrated Filing (Financial) - Unaudited Financial Results of Jubilant Agri and Consumer Products Limited ("the Company") for the quarter and nine months ended December 31, 2024

A) Financial Results

Pursuant to Regulation 33 and other applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December 2024, read with BSE Circular No. 20250102-4 and NSE Circular No. NSE/CML/2025/02 dated 2nd January 2025, we enclose herewith the Integrated Filing (Financial) including the unaudited standalone and consolidated financial results of the Company for the quarter and nine months ended 31st December 2024 ("Results"), along with Limited Review Report of the Statutory Auditors.

A copy of the aforesaid Financial Results along with Limited Review Report thereon is attached as **Annexure-I**.

The aforesaid Financial Results along with Limited Review Report is being made available on the website of the Company at www.jacpl.co.in

- B) Statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement, etc.:** - Not applicable
- C) Format for disclosing outstanding default on loans and debt securities:** - Nil
- D) Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter):** - Not applicable



E) **Statement on impact of audit qualifications (for audit report with modified opinion) submitted along-with annual audited financial results (Standalone and Consolidated separately) (applicable only for Annual Filing, i.e., 4th quarter): - Not applicable**

This is for your information and records.

Thanking you,
For and on behalf of
Jubilant Agri and Consumer Products Limited

Hariom Pandey
Company Secretary

Encl: a/a



Independent Auditor's Review Report on the Quarterly Unaudited Consolidated Financial Results of Jubilant Agri and Consumer Products Limited pursuant to regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

To the Board of Directors of Jubilant Agri and Consumer Products Limited

1. We have reviewed the accompanying statement of Unaudited Consolidated Financial Results ("the Statement") of Jubilant Agri and Consumer Products Limited ("the Holding Company") and its wholly owned subsidiary for the period ended December 31, 2024, being submitted by the Holding Company pursuant to the requirements of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Holding Company's management and approved by the Holding Company's 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 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based upon our review.
3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financing and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with standards of auditing specified under section 143(10) of the Companies Act, 2013 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.
4. We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

5. The Statement includes the results of the following entities:
 - a. Jubilant Industries Inc. USA (Wholly Owned Subsidiary)

6. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards specified under Section 133 of the Companies Act 2013 as amended, read with relevant rules issued thereunder 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.

For **BGJC & Associates LLP**

Chartered Accountants

ICAI's Firm Registration No.: 003304N/N500056

PRANAV
JAIN

Digitally signed
by PRANAV JAIN
Date: 2025.02.14
15:55:25 +05'30'

Pranav Jain

Partner

Membership Number: 098308

UDIN: 25098308BMKWEO5916

Place: New Delhi

Date: February 14, 2025

Jubilant Agri and Consumer Products Limited

Regd. Office: Bhartiagram, Gajraula, Distt. Amroha-244 223, Uttar Pradesh, India
Corporate office: Plot No.142, Chimes, 3rd Floor, Sector-44, Gurugram-122 003, Haryana, India
CIN -U52100UP2008PLC035862
visit us at www.jacpl.co.in
Phone: +91-124-2577229
E-mail: investorsjacpl@jubl.com

Statement of Consolidated Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2024

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2024 (Unaudited)	September 30 2024 (Unaudited)	December 31 2023 (Unaudited)	December 31 2024 (Unaudited)	December 31 2023 (Unaudited)	March 31 2024 (Audited)
A	Continuing operations						
1	Income						
	a) Revenue from operations	39,622	40,608	29,198	1,15,930	95,128	1,25,087
	b) Other operating income	130	100	53	344	166	239
	Total revenue from operations	39,752	40,708	29,251	1,16,274	95,294	1,25,326
2	Other income	(20)	48	20	121	124	142
3	Total income (1+2)	39,732	40,756	29,271	1,16,395	95,418	1,25,468
4	Expenses						
	a) Cost of materials consumed	20,407	19,963	15,311	59,705	53,405	68,622
	b) Purchases of stock-in-trade	2,162	1,572	939	4,958	2,383	3,251
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(257)	1,032	(113)	(363)	(1,611)	(907)
	d) Employee benefits expense	4,358	4,101	3,304	11,937	9,690	12,981
	e) Finance costs	294	421	449	1,127	1,468	1,963
	f) Depreciation and amortisation expense	394	397	380	1,182	1,128	1,505
	g) Other expenses:						
	- Stores, spares and packing material consumed	2,195	2,315	1,686	6,401	5,484	7,158
	- Other expenses	7,405	7,576	5,459	21,781	17,429	23,500
	Total Expenses	36,958	37,377	27,415	1,06,728	89,376	1,18,073
5	Profit/(Loss) before exceptional items and tax from continuing operations (3-4)	2,774	3,379	1,856	9,667	6,042	7,395
6	Exceptional items	-	-	4,661	-	4,661	3,348
7	Profit/(Loss) before tax from continuing operations (5 - 6)	2,774	3,379	(2,805)	9,667	1,381	4,047
8	Tax expense:						
	- Current tax	572	661	3	1,990	56	33
	- Minimum alternate tax (credit)/reversal	-	-	-	-	-	-
	- Deferred tax charge/(credit)	68	220	(726)	448	457	946
9	Net Profit/(Loss) for the period from continuing operations (7 - 8)	2,134	2,498	(2,082)	7,229	868	3,068
B	Discontinued operations						
10	Profit before tax from discontinued operations	-	(29)	(21)	(55)	(92)	(96)
11	Tax expenses for discontinued operations	-	-	(13)	-	(5)	-
12	Net Profit/(Loss) for the period from discontinued operations (10 -11)	-	(29)	(8)	(55)	(87)	(96)
13	Net Profit/(Loss) for the period from continuing operations and discontinued operations (9 +12)	2,134	2,469	(2,090)	7,174	781	2,972
14	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	(6)	(6)	15	(17)	8	(43)
	b) Income tax relating to items that will not be reclassified to profit or loss	(1)	(2)	4	(4)	2	(11)
	ii) a) items that will be reclassified to profit or loss	23	7	(14)	30	9	3
	b) Income tax relating to items that will be reclassified to profit or loss	(1)	1	(4)	-	1	-
15	Total Comprehensive Income for the period (13 - 14)	2,153	2,471	(2,089)	7,191	795	2,943
	Net Profit/(Loss) attributable to:						
	Owner of the Company	2,134	2,469	(2,090)	7,174	781	2,972
	Non-controlling interest	-	-	-	-	-	-
	Other Comprehensive Income attributable to:						
	Owner of the Company	19	2	1	17	14	(29)
	Non-controlling interest	-	-	-	-	-	-
	Total Comprehensive Income attributable to:						
	Owner of the Company	2,153	2,471	(2,089)	7,191	795	2,943
	Non-controlling interest	-	-	-	-	-	-
16	Paid-up share capital (Face value per share ₹ 10 each)	1,507	1,507	1,507	1,507	1,507	1,507
17	Reserves excluding revaluation reserves						22,021
18	Earnings per share of ₹ 10 each from continuing operations						
	(a) Basic (₹)	14.16	16.58	(13.81)	47.97	5.77	20.36
	(b) Diluted (₹)	13.89	16.20	(13.66)	47.07	5.71	20.12
19	Earnings per share of ₹ 10 each from discontinued operations						
	(a) Basic (₹)	-	(0.19)	(0.06)	(0.36)	(0.58)	(0.64)
	(b) Diluted (₹)	-	(0.19)	(0.06)	(0.36)	(0.58)	(0.64)
20	Earnings per share of ₹ 10 each from continuing operations and discontinued operations						
	(a) Basic (₹)	14.16	16.39	(13.87)	47.61	5.19	19.72
	(b) Diluted (₹)	13.89	16.01	(13.72)	46.71	5.13	19.48

Jubilant Agri and Consumer Products Limited

Consolidated Unaudited Segment wise Revenue, Results, Assets and Liabilities for the Quarter and Nine Months Ended December 31, 2024

(₹ In Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2024 (Unaudited)	September 30 2024 (Unaudited)	December 31 2023 (Unaudited)	December 31 2024 (Unaudited)	December 31 2023 (Unaudited)	March 31 2024 (Audited)
1	Segment Revenue						
	a) Performance Polymers & Chemicals	28,320	27,320	24,408	83,623	72,826	97,041
	b) P&K Fertilizers	11,974	13,531	4,783	33,273	22,433	28,229
	c) Agri Nutrients	339	578	248	1,297	1,093	1,324
	Total	40,633	41,429	29,439	1,18,193	96,352	1,26,594
	Less : Inter segment revenue	881	721	188	1,919	1,058	1,268
	Net sales/income from operations	39,752	40,708	29,251	1,16,274	95,294	1,25,326
2	Segment results (Profit+)/(Loss)(-) before tax and interest from each segment)						
	a) Performance Polymers & Chemicals	4,164	4,110	3,565	12,574	10,297	13,469
	b) P&K Fertilizers	(573)	220	(679)	(264)	(1,116)	(2,163)
	c) Agri Nutrients	185	203	40	487	201	226
	Total	3,776	4,533	2,926	12,797	9,382	11,532
	Less: i) Interest (Finance Costs)	294	421	449	1,127	1,468	1,963
	ii) Exceptional items	-	-	3,405	-	3,405	2,042
	iii) Other un-allocable expenditure (net of un-allocable income)	708	762	1,898	2,058	3,220	3,576
	Total Profit/(Loss) before tax	2,774	3,350	(2,826)	9,612	1,289	3,951
3	Segment assets						
	a) Performance Polymers & Chemicals	48,701	51,123	42,809	48,701	42,809	43,765
	b) P&K Fertilizers	23,733	27,888	23,695	23,733	23,695	26,627
	c) Agri Nutrients	504	602	409	504	409	303
	Total segment assets	72,938	79,613	66,913	72,938	66,913	70,695
	Add: Un-allocable corporate assets (excluding deferred tax assets)	4,695	4,147	2,508	4,695	2,508	3,547
	Total assets in the Company	77,633	83,760	69,421	77,633	69,421	74,242
4	Segment liabilities						
	a) Performance Polymers & Chemicals	24,213	28,955	20,348	24,213	20,348	24,088
	b) P&K Fertilizers	10,235	11,797	6,114	10,235	6,114	9,854
	c) Agri Nutrients	214	22	153	214	153	234
	Total segment liabilities	34,662	40,774	26,615	34,662	26,615	34,176
	Add: Un-allocable corporate liabilities (excluding borrowings and deferred tax liabilities)	4,883	4,264	3,069	4,883	3,069	2,444
	Total liabilities in the Company	39,545	45,038	29,684	39,545	29,684	36,620

Notes:

1. The Standalone Financial Results are available under Investors section of our website at www.iacpl.co.in and under Financial Results at Corporates section of www.nseindia.com and www.bseindia.com. Key Standalone Financial information of the Company is as under:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	December 31	September 30	December 31	December 31	December 31	March 31
	2024	2024	2023	2024	2023	2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	39,409	40,211	28,680	1,15,010	93,513	1,22,607
Profit/(Loss) for the period before tax from continuing operations	2,793	3,426	(2,754)	9,836	1,837	3,684
Net Profit/(Loss) for the period after tax from continuing operations	2,153	2,545	(2,031)	7,398	1,324	2,740
Net Profit/(Loss) for the period from discontinued operations	-	(29)	(8)	(55)	(87)	(96)
Net Profit/(Loss) for the period from continuing operations and discontinued operations	2,153	2,516	(2,039)	7,343	1,237	2,644

2. As per Ind-AS 108, Operating Segments have been defined and presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decision about the allocation of the resources. The accounting principles followed in the preparation of the financials results are consistently applied to record revenue and expenditure in individual segments.
3. The Board of Directors of the Company in its meeting held on August 12, 2022 have approved Composite Scheme of Arrangement (Scheme). As per the scheme, three promoter group entities namely, HSSS Investment Holding Private Limited ("Amalgamating Company 1"), KBHB Investment Holding Private Limited ("Amalgamating Company 2"), SSBPB Investment Holding Private Limited ("Amalgamating Company 3") will amalgamate in the Jubilant Industries Limited, (JIL). Thereafter, JIL will amalgamate in the Jubilant Agri and Consumer Products Limited, its wholly owned subsidiary (Company). The appointed date is July 1, 2022.
- Following the implementation of the Scheme, Jubilant Agri and Consumer Products Limited (JACPL), previously a wholly owned subsidiary of JIL, is now the resultant entity. The financial results of JACPL have been prepared and reviewed in accordance with the provisions of the Scheme as approved by the Board. Any adjustments arising due to the amalgamation have been incorporated in compliance with applicable regulatory requirements and Indian Accounting Standards.
- The National Company Law Tribunal, Allahabad Bench (NCLT) vide its order dated 07 August, 2024 sanctioned the Composite Scheme of Arrangement, certified copy of the same received on 03 September, 2024. The Scheme became effective on 03 October, 2024 upon filing of the certified copies of the NCLT order sanctioning the Scheme with the respective jurisdictional Registrar of Companies (Kanpur). Pursuant to the Scheme becoming effective, all the assets and liabilities of JIL transferred to and vested in the Company (Jubilant Agri and Consumer Products Limited/ "JACPL") with effect from the Appointed Date.
- Pursuant to the Scheme, the Board of Directors of the Company on 04 November, 2024 issued and allotted equity shares to the shareholders of Jubilant Industries Limited ("JIL"), whose name appeared in the register of members of JIL as on record date i.e. 28 October, 2024, one equity share of ₹ 10/- each in the Company, as fully paid-up for every one equity share of ₹ 10/- each held by them in JIL. Subsequent to the quarter ended December 31, 2024, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on February 14, 2025 in accordance with the Scheme.
4. Previous periods/year figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
5. The above unaudited consolidated financial results were, subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Directors at its meeting held on 14th February, 2025. The review report of the Statutory Auditors is being filed with the BSE Limited (BSE) and National Stock Exchange of India Limited (NSE).

For Jubilant Agri and Consumer Products Limited

MOHANDEEP
SINGHDigitally signed by
MOHANDEEP SINGH
Date: 2025.02.14 15:53:39
+05'30'Mohandeep Singh
CEO & Whole-time Director
DIN: 10661432Place : Gurugram
Dated: 14th February, 2025

Independent Auditor's Review Report on the Unaudited Quarterly Standalone Financial Results of Jubilant Agri and Consumer Products Limited pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015

To the Board of Directors of Jubilant Agri and Consumer Products Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of Jubilant Agri and Consumer Products Limited ("the Company") for the quarter ended December 31, 2024 and year to date results for the period April 01, 2024 to December 31, 2024 being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, 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 ("the Act") and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 (ICAI). A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financing and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than audit conducted in accordance with Standards of Auditing specified under section 143(10) of the Act 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.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards prescribed under Section 133 of the Act 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.

For BGJC & Associates LLP

Chartered Accountants

Firm Registration Number: 003304N/N500056

PRANAV
JAIN

Digitally signed by
PRANAV JAIN
Date: 2025.02.14 15:57:08
+05'30'

Pranav Jain

Partner

Membership Number: 098308

UDIN: 25098308BMKWEN8005

Place: New Delhi

Date: February 14, 2025

BGJC & Associates LLP is registered with Limited Liability having LLP Identification No. AAI-1738
Registered Office & Head Office: Raj Tower-I, G-1, Alaknanda Community Center, New Delhi-110 019, India
Ph.: 91 11 2602 5140 E-mail: bgjc@bgjc.in

Delhi Mumbai Noida Ranchi Udaipur

GST No. 07AAAFB0028K1ZW

Jubilant Agri and Consumer Products Limited

Regd. Office: Bhartiagram, Gajraula, Distt. Amroha-244 223, Uttar Pradesh, India
 Corporate office: Plot No.142, Chimes, 3rd Floor, Sector-44, Gurugram-122 003, Haryana, India
 CIN -U52100UP2008PLC035862
 visit us at www.jacpl.co.in
 Phone: +91-124-2577229
 E-mail: investorsjacpl@jubl.com

Statement of Standalone Unaudited Financial Results for the Quarter and Nine Months Ended December 31, 2024

(₹ in Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2024 (Unaudited)	September 30 2024 (Unaudited)	December 31 2023 (Unaudited)	December 31 2024 (Unaudited)	December 31 2023 (Unaudited)	March 31 2024 (Audited)
A	Continuing operations						
1	Income						
	a) Revenue from operations	39,279	40,111	28,626	1,14,666	93,346	1,22,368
	b) Other operating income	130	100	54	344	167	239
	Total revenue from operations	39,409	40,211	28,680	1,15,010	93,513	1,22,607
2	Other income	(21)	48	19	119	123	141
3	Total income (1+2)	39,388	40,259	28,699	1,15,129	93,636	1,22,748
4	Expenses						
	a) Cost of materials consumed	20,407	19,963	15,311	59,705	53,405	68,622
	b) Purchases of stock-in-trade	2,033	1,368	760	4,436	1,920	2,671
	c) Change in inventories of finished goods, work-in-progress and stock-in-trade	(187)	1,081	(275)	(203)	(2,554)	(1,560)
	d) Employee benefits expense	4,336	4,083	3,287	11,882	9,634	12,907
	e) Finance costs	294	421	448	1,127	1,467	1,962
	f) Depreciation and amortisation expense	394	397	380	1,182	1,128	1,505
	g) Other expenses:						
	- Stores, spares and packing material consumed	2,195	2,315	1,686	6,401	5,484	7,158
	- Other expenses	7,123	7,205	5,195	20,763	16,654	22,451
	Total Expenses	36,595	36,833	26,792	1,05,293	87,138	1,15,716
5	Profit/(Loss) before exceptional items and tax from continuing operations (3-4)	2,793	3,426	1,907	9,836	6,498	7,032
6	Exceptional items	-	-	4,661	-	4,661	3,348
7	Profit/(Loss) before tax from continuing operations (5 - 6)	2,793	3,426	(2,754)	9,836	1,837	3,684
8	Tax expense:						
	- Current tax	572	661	3	1,990	56	-
	- Minimum alternate tax (credit)/reversal	-	-	-	-	-	-
	- Deferred tax charge/(credit)	68	220	(726)	448	457	944
9	Net Profit/(Loss) for the period from continuing operations (7 - 8)	2,153	2,545	(2,031)	7,398	1,324	2,740
B	Discontinued operations						
10	Profit before tax from discontinued operations	-	(29)	(21)	(55)	(92)	(96)
11	Tax expenses for discontinued operations	-	-	(13)	-	(5)	-
12	Net Profit/(Loss) for the period from discontinued operations (10 -11)	-	(29)	(8)	(55)	(87)	(96)
13	Net Profit/(Loss) for the period from continuing operations and discontinued operations (9 +12)	2,153	2,516	(2,039)	7,343	1,237	2,644
14	Other Comprehensive Income (OCI)						
	i) a) items that will not be reclassified to profit or loss	(6)	(5)	16	(17)	9	(43)
	b) Income tax relating to items that will not be reclassified to profit or loss	(1)	(1)	4	(4)	2	(11)
	ii) a) items that will be reclassified to profit or loss	2	3	(16)	6	3	(1)
	b) Income tax relating to items that will be reclassified to profit or loss	(1)	1	(4)	-	1	-
15	Total Comprehensive Income for the period (13 - 14)	2,151	2,514	(2,039)	7,336	1,246	2,611
16	Paid-up share capital (Face value per share ₹ 10 each)	1,507	1,507	1,507	1,507	1,507	1,507
17	Reserves excluding revaluation reserves						21,625
18	Earnings per share of ₹ 10 each from continuing operations						
	(a) Basic (₹)	14.28	16.89	(13.48)	49.09	8.79	18.18
	(b) Diluted (₹)	14.02	16.49	(13.33)	48.17	8.70	17.97
19	Earnings per share of ₹ 10 each from discontinued operations						
	(a) Basic (₹)	-	(0.19)	(0.06)	(0.36)	(0.58)	(0.64)
	(b) Diluted (₹)	-	(0.19)	(0.06)	(0.36)	(0.58)	(0.64)
20	Earnings per share of ₹ 10 each from continuing operations and discontinued operations						
	(a) Basic (₹)	14.28	16.70	(13.54)	48.73	8.21	17.54
	(b) Diluted (₹)	14.02	16.30	(13.39)	47.81	8.12	17.33

Jubilant Agri and Consumer Products Limited

Standalone Unaudited Segment wise Revenue, Results, Assets and Liabilities for the Quarter and Nine Months Ended December 31, 2024

(₹ In Lakhs)

S. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		December 31 2024 (Unaudited)	September 30 2024 (Unaudited)	December 31 2023 (Unaudited)	December 31 2024 (Unaudited)	December 31 2023 (Unaudited)	March 31 2024 (Audited)
1	Segment Revenue						
	a) Performance Polymers & Chemicals	27,977	26,823	23,837	82,359	71,045	94,322
	b) P&K Fertilizers	11,974	13,531	4,783	33,273	22,433	28,229
	c) Agri Nutrients	339	578	248	1,297	1,093	1,324
	Total	40,290	40,932	28,868	1,16,929	94,571	1,23,875
	Less : Inter segment revenue	881	721	188	1,919	1,058	1,268
	Net sales/income from operations	39,409	40,211	28,680	1,15,010	93,513	1,22,607
2	Segment results (Profit+)/(Loss)- before tax and interest from each segment)						
	a) Performance Polymers & Chemicals	4,183	4,157	3,615	12,743	10,752	13,105
	b) P&K Fertilizers	(573)	220	(679)	(264)	(1,116)	(2,163)
	c) Agri Nutrients	185	203	40	487	201	226
	Total	3,795	4,580	2,976	12,966	9,837	11,168
	Less: i) Interest (Finance Costs)	294	421	448	1,127	1,467	1,962
	ii) Exceptional items	-	-	3,405	-	3,405	2,042
	iii) Other un-allocable expenditure (net of un-allocable income)	708	762	1,898	2,058	3,220	3,576
	Total Profit/(Loss) before tax	2,793	3,397	(2,775)	9,781	1,745	3,588
3	Segment assets						
	a) Performance Polymers & Chemicals	48,131	50,435	42,827	48,131	42,827	42,983
	b) P&K Fertilizers	23,733	27,888	23,695	23,733	23,695	26,627
	c) Agri Nutrients	504	602	409	504	409	303
	Total segment assets	72,368	78,925	66,931	72,368	66,931	69,913
	Add: Un-allocable corporate assets (excluding deferred tax assets)	4,802	4,254	2,615	4,802	2,615	3,654
	Total assets in the Company	77,170	83,179	69,546	77,170	69,546	73,567
4	Segment liabilities						
	a) Performance Polymers & Chemicals	23,999	28,622	20,082	23,999	20,082	23,807
	b) P&K Fertilizers	10,235	11,797	6,114	10,235	6,114	9,854
	c) Agri Nutrients	214	22	153	214	153	234
	Total segment liabilities	34,448	40,441	26,349	34,448	26,349	33,895
	Add: Un-allocable corporate liabilities (excluding borrowings and deferred tax liabilities)	4,883	4,264	3,069	4,883	3,069	2,444
	Total liabilities in the Company	39,331	44,705	29,418	39,331	29,418	36,339

Notes:

1. As per Ind-AS 108, Operating Segments have been defined and presented based on the regular review by the Company's Chief Operating Decision Maker to assess the performance of each segment and to make decision about the allocation of the resources. The accounting principles followed in the preparation of the financials results are consistently applied to record revenue and expenditure in individual segments.
2. The Board of Directors of the Company in its meeting held on August 12, 2022 have approved Composite Scheme of Arrangement (Scheme). As per the scheme, three promoter group entities namely, HSSS Investment Holding Private Limited ("Amalgamating Company 1"), KBHB Investment Holding Private Limited ("Amalgamating Company 2"), SSBPB Investment Holding Private Limited ("Amalgamating Company 3") will amalgamate in the Jubilant Industries Limited, (JIL). Thereafter, JIL will amalgamate in the Jubilant Agri and Consumer Products Limited, its wholly owned subsidiary (Company). The appointed date is July 1, 2022.

Following the implementation of the Scheme, Jubilant Agri and Consumer Products Limited (JACPL), previously a wholly owned subsidiary of JIL, is now the resultant entity. The financial results of JACPL have been prepared and reviewed in accordance with the provisions of the Scheme as approved by the Board. Any adjustments arising due to the amalgamation have been incorporated in compliance with applicable regulatory requirements and Indian Accounting Standards.

The National Company Law Tribunal, Allahabad Bench (NCLT) vide its order dated 07 August, 2024 sanctioned the Composite Scheme of Arrangement, certified copy of the same received on 03 September, 2024. The Scheme became effective on 03 October, 2024 upon filing of the certified copies of the NCLT order sanctioning the Scheme with the respective jurisdictional Registrar of Companies (Kanpur). Pursuant to the Scheme becoming effective, all the assets and liabilities of JIL transferred to and vested in the Company (Jubilant Agri and Consumer Products Limited/ "JACPL") with effect from the Appointed Date.

Pursuant to the Scheme, the Board of Directors of the Company on 04 November, 2024 issued and allotted equity shares to the shareholders of Jubilant Industries Limited ("JIL"), whose name appeared in the register of members of JIL as on record date i.e. 28 October, 2024, one equity share of ₹ 10/- each in the Company, as fully paid-up for every one equity share of ₹ 10/- each held by them in JIL. Subsequent to the quarter ended December 31, 2024, the equity shares of the Company were listed on National Stock Exchange of India Limited (NSE) and BSE Limited (BSE) on February 14, 2025 in accordance with the Scheme.
3. Previous periods/year figures have been regrouped, re-arranged and re-classified wherever necessary to conform to current period's classification.
4. The above unaudited standalone financial results were, subjected to limited review by the Statutory Auditors of the Company, reviewed by the Audit Committee and approved and taken on records by the Board of Directors at its meeting held on 14th February, 2025. The review report of the Statutory Auditors is being filed with the BSE Limited (BSE) and National Stock Exchange of India Limited ((NSE).

For Jubilant Agri and Consumer Products Limited

MOHANDE
EP SINGH

Digitally signed by
MOHANDEEP SINGH
Date: 2025.02.14
15:52:41 +05'30'

Mohandeep Singh

CEO & Whole-time Director

DIN: 10661432

Place : Gurugram

Dated: 14th February, 2025