



February 6, 2021

Corporate Relations Department
BSE Limited
1st Floor, New Trading Wing
Rotunda Building, P J Towers
Dalal Street, Fort
Mumbai 400 001
Fax Nos : 22723121 / 22722041
Code No. 524330

The Market Operations Department
National Stock Exchange of India Limited
Exchange Plaza, 5th Floor
Plot No C/1, G Block
Bandra-Kurla Complex
Bandra (E), Mumbai 400 051
Fax Nos : 26598237 / 38
Code :- JAYAGROGN

Dear Sir / Madam,

Sub: Board Meeting Outcome - Unaudited Financial Results (Standalone & Consolidated) for the quarter and nine months ended December 31, 2020

The Board of Directors of the Company at its meeting held today i.e. February 6, 2021 has approved the Unaudited Financial Results (Standalone & Consolidated) for the quarter and nine months ended December 31, 2020. Pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are enclosing copy of the said Unaudited Financial Results (Standalone & Consolidated) for the quarter and nine months ended December 31, 2020 alongwith the Limited Review Report of the Statutory Auditors of the Company, M/s. Vatsaraj & Co., in respect of the said Results.

The Meeting of the Board of Directors commenced at 12.00 noon and concluded at 5.00 p.m.

Kindly take the above on your records.

Thanking you,

For Jayant Agro-Organics Limited

Dinesh Kapadia
Company Secretary & Compliance Officer

Encl: a/a

JAYANT AGRO-ORGANICS LIMITED

MANUFACTURERS & EXPORTERS OF CASTOR OIL & ITS PRODUCTS

CIN. L24100MH1992PLC066691



REGD. OFFICE : 701, TOWER 'A' PENINSULA BUSINESS PARK, SENAPATI BAPAT MARG, LOWER PAREL(W) MUMBAI 400 013 INDIA
TEL.: +91 22 4027 1300 FAX: +91 22 4027 1399 EMAIL: info@jayantagro.com Website: www.jayantagro.com

STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31st DECEMBER 2020

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
1	Income from operations						
a	Revenue from Operations	17,783.37	15,998.90	21,834.54	46,176.30	65,797.78	84,677.97
b	Other Income	37.74	52.11	43.76	127.15	125.03	245.33
	Total income from Operation	17,821.11	16,051.01	21,878.30	46,303.45	65,922.81	84,923.30
2	Expenses						
a	Cost of Material consumed	12,417.47	11,150.68	20,022.75	32,229.58	54,332.74	65,303.25
b	Purchase of stock-in-trade	701.20	543.16	5,133.88	1,423.48	6,038.84	7,261.51
c	Changes of inventories of finished goods, work-in-progress and stock in trade	(60.10)	(1,285.34)	810.59	(1,010.70)	(403.77)	1,592.05
d	Employees benefit expenses	860.95	671.49	793.18	2,252.18	2,239.56	3,009.35
e	Finance cost	117.87	142.09	284.76	423.34	1,126.11	1,357.32
f	Depreciation and amortisation expenses	231.01	222.23	240.92	689.85	679.61	916.82
g	Other expenses	2,509.62	4,163.33	2,259.23	8,367.14	7,317.49	9,883.45
	Total expenses	16,778.02	15,607.64	29,545.31	44,374.87	71,330.58	89,323.75
3	Profit/(Loss) from before exceptional items (1-2)	1,043.09	443.37	(7,667.01)	1,928.58	(5,407.77)	(4,400.45)
4	Exceptional items	-	-	-	-	-	-
5	Net Profit/(Loss) before tax (3+4)	1,043.09	443.37	(7,667.01)	1,928.58	(5,407.77)	(4,400.45)
6	Tax expenses						
a	Current tax	-	-	(755.00)	-	23.63	23.63
b	Deferred tax	282.20	110.28	(2,166.36)	511.35	(2,109.62)	(1,858.17)
	Total tax expense	282.20	110.28	(2,921.36)	511.35	(2,085.99)	(1,834.54)
7	Net Profit/(Loss) after tax (5-6)	760.89	333.09	(4,745.65)	1,417.23	(3,321.78)	(2,565.91)
8	Other comprehensive income (OCI)	(19.55)	157.80	(86.25)	629.96	(488.58)	(966.35)
9	Total comprehensive income (7+8)	741.34	490.89	(4,831.90)	2,047.19	(3,810.36)	(3,532.26)
10	Paid up equity share capital (face value of share ₹ 5 each)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
11	Other equity						25,913.21
12	Earning per share (EPS) of ₹ 5 each (not annualised)						
a	Basic EPS in ₹	2.54	1.11	(15.82)	4.72	(11.07)	(8.55)
b	Diluted EPS in ₹	2.54	1.11	(15.82)	4.72	(11.07)	(8.55)

See accompanying notes to the financial results

JAYANT AGRO-ORGANICS LIMITED

MANUFACTURERS & EXPORTERS OF CASTOR OIL & ITS PRODUCTS
CIN. L24100MH1992PLC066691



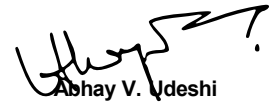
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Notes to the standalone unaudited financial results:

- 1 The unaudited standalone financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The COVID -19 pandemic has disrupted business operations due to lockdown and other emergency measure imposed by the government & authorities from time to time which has also impacted working at the plant and offices. The company continues its operations with limited manpower and in a phased manner in line with the directives.
 - a The impact on its business operation for the quarter under review was limited to the extent of disruption in production under lock down,
 - b With respect to the liquidity and financial position and based on management's review of the current indicators and economic conditions there is no material impact on its financial position as at December 31, 2020,
 - c The impact assessment of COVID - 19 is a continuing process given the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial results. The company will continue to monitor any material changes to future economic conditions and take necessary steps to protect the interests of your company
- 3 The company has chosen to exercise the option of lower Income Tax rate of 25.17% (inclusive of surcharge and cess) under Section 115BAA of the Income Tax Act, 1961 introduced vide Taxation Laws (Amendment) Act, 2019. Accordingly, the tax expense for the the period and consequently, the profit after tax is not comparable with the corrsponding figure of the previos year.
- 4 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 06, 2021. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 5 The company has identified Castor Oil based derivative business as its only primary reportable segment in accordance with the requirement of Ind AS 108, 'Operating Segments'. Accordingly, no separate segment information has been provided.
- 6 Figures for the previous periods have been regrouped/re-classified wherever necessary to make them comparable.

Place: Mumbai

Date: 06th February, 2021


Ashay V. Jdeshi
Chairman
(DIN No. 00355598)

CA. Dr. B.K. Vatsaraj
B.com., F.C.A., Ph.D

CA. Mayur Kishnadwala
B.com., F.C.A.

CA. Jwalant S. Buch
B.com., F.C.A., D.C.P.

CA. Abhilash N. Desai
B.com., F.C.A.

CA. Nitesh K. Dedhia
B.com., F.C.A.



CHARTERED ACCOUNTANTS
First Floor, Fort Chambers,
C Block, 65 Tamarind Lane,
Fort, Mumbai - 400 023.
Tel. No.: +91-22 2265 3931
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Independent Auditor's Review Report on the Quarterly and Year to Date Unaudited Standalone Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review report to
The Board of Directors
Jayant Agro-Organics Limited**

1. We have reviewed the accompanying statement of Unaudited Standalone Financial Results ("Statement") of **Jayant Agro-Organics Limited ("Company")**, for the Quarter ended December 31, 2020 and the year to date results for the period April 01, 2020 to December 31, 2020 attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").
2. This Statement, which is the responsibility of the Company's Management and approved by Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 (Ind AS 34) "Interim Financial Reporting" prescribed under section 133 of the Companies Act, 2013 as amended, read with rules issued thereunder and other accounting principles generally accepted in India. 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 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 is limited primarily to inquiries of Company personnel and analytical procedures applied to

financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

4. 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 recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013 as amended, 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, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vatsaraj & Co.

Chartered Accountants

FRN: 111327W



CA Dr. B. K. Vatsaraj

Partner

M. No. 039894

Mumbai, 06th February, 2021

UDIN: 21039894AAAAAJ9517

JAYANT AGRO-ORGANICS LIMITED

MANUFACTURERS & EXPORTERS OF CASTOR OIL & ITS PRODUCTS

CIN. L24100MH1992PLC066691



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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
1	Income from operations						
a	Revenue from Operations	50,703.43	38,547.77	43,666.87	1,15,465.19	2,07,684.04	2,50,757.42
b	Other Income	11.26	68.31	23.17	90.52	304.55	487.73
	Total income from Operation	50,714.69	38,616.08	43,690.04	1,15,555.71	2,07,988.59	2,51,245.15
2	Expenses						
a	Cost of Material consumed	35,069.40	27,730.84	44,655.60	81,205.18	1,56,028.32	1,78,312.63
b	Purchase of stock-in-trade	7,316.87	4,593.78	9,186.07	15,017.15	44,610.84	50,553.31
c	Changes of inventories of finished goods, work-in-progress and stock in trade	244.22	(1,712.03)	(6,829.54)	(1,914.68)	(5,777.53)	2,950.39
d	Employees benefit expenses	1,186.61	1,005.29	1,158.12	3,243.32	3,252.49	4,325.14
e	Finance cost	376.55	406.72	863.32	1,096.10	3,507.59	4,047.21
f	Depreciation and amortisation expenses	335.08	326.21	344.19	1,001.71	992.04	1,351.20
g	Other expenses	4,527.79	5,154.12	3,405.55	12,131.34	12,391.76	15,819.81
	Total expenses	49,056.52	37,504.93	52,783.31	1,11,780.12	2,15,005.51	2,57,359.69
3	Profit/(Loss) from before exceptional items (1-2)	1,658.17	1,111.15	(9,093.27)	3,775.59	(7,016.92)	(6,114.54)
4	Exceptional items	-	-	-	-	-	-
5	Net Profit/(Loss) before tax (3+4)	1,658.17	1,111.15	(9,093.27)	3,775.59	(7,016.92)	(6,114.54)
6	Tax expenses						
a	Current tax	1.28	1.34	(753.94)	3.87	5.62	5.49
b	Deferred tax	434.19	272.87	(2,528.15)	965.75	(2,829.86)	(2,625.51)
c	Additional tax on dividend distributed by subsidiaries	-	-	-	-	-	-
	Total tax expense	435.47	274.21	(3,282.09)	969.62	(2,824.24)	(2,620.02)
7	Net Profit/(Loss) after tax (5-6)	1,222.70	836.94	(5,811.18)	2,805.97	(4,192.68)	(3,494.52)
8	Share of profit/(loss) of joint ventures/associates (net)	11.28	10.57	8.78	27.72	36.09	49.56
9	Net Profit/(Loss) after tax and share in profit/(loss) of joint ventures/ associates (7+8) (PAT)	1,233.98	847.51	(5,802.40)	2,833.69	(4,156.59)	(3,444.96)
	Attributed to:						
a	Owners of the Company	1,118.84	724.65	(5,536.02)	2,489.04	(3,939.57)	(3,216.09)
b	Non-controlling interests	115.14	122.86	(266.38)	344.65	(217.02)	(228.87)
10	Other comprehensive income (OCI)	(3.44)	217.07	(231.26)	985.60	(589.39)	(1,264.59)
11	Total comprehensive income (9+10)	1,230.54	1,064.58	(6,033.66)	3,819.29	(4,745.98)	(4,709.55)
	Attributed to:						
a	Owners of the Company	1,111.39	926.96	(5,731.16)	3,386.09	(4,503.85)	(4,406.42)
b	Non-controlling interests	119.15	137.62	(302.50)	433.20	(242.13)	(303.13)
12	Paid up equity share capital (face value of share ₹ 5 each)	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
13	Other equity						31,047.91
14	Earning per share (EPS) of ₹ 5 each (not annualised)						
a	Basic EPS in ₹	3.73	2.42	(18.45)	8.30	(13.13)	(10.72)
b	Diluted EPS in ₹	3.73	2.42	(18.45)	8.30	(13.13)	(10.72)

See accompanying notes to the financial results

JAYANT AGRO-ORGANICS LIMITED

MANUFACTURERS & EXPORTERS OF CASTOR OIL & ITS PRODUCTS

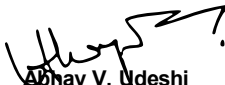
CIN. L24100MH1992PLC066691



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Notes to the consolidated unaudited financial results:

- 1 The unaudited standalone and Consolidated financial results of the Company have been prepared in accordance with Indian Accounting Standards (Ind AS) prescribed under Section 133 of Companies Act, 2013 ('The Act') read with the relevant rules thereunder and in terms of Regulation 33 of the Securities and Exchange Board of India ('SEBI') (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 The COVID -19 pandemic has disrupted business operations due to lockdown and other emergency measure imposed by the government & authorities from time to time which has also impacted working at the plant and offices. The company continues its operations with limited manpower and in a phased manner in line with the directives.
 - a The impact on its business operation for the quarter under review was limited to the extent of disruption in production under lock down,
 - b With respect to the liquidity and financial position and based on management's review of the current indicators and economic conditions there is no material impact on its financial position as at December 31, 2020,
 - c The impact assessment of COVID - 19 is a continuing process given the uncertainties associated with its nature and duration and accordingly the impact may be different from that estimated as at the date of approval of these financial results. The company will continue to monitor any material changes to future economic conditions and take necessary steps to protect the interests of your company
- 3 The holding company and one of the subsidiary company has chosen to exercise the option of lower tax rate of 25.17% (inclusive of surcharge & cess) under Section 115BAA of the Income Tax Act, 1961 introduced vide Taxation Laws (Amendment) Act, 2019. Accordingly, the tax expense for the the period and consequently, the profit after tax is not comparable with the corrsponding figure of the previos year.
- 4 The above results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on February 06, 2021. The Statutory Auditors of the Company have carried out a Limited Review of the aforesaid results.
- 5 Figures for the previous periods have been regrouped/re-classified wherever necessary to make them comparable.


Anay V. Udeshi
Chairman
(DIN No. 00355598)

Place: Mumbai

Date: 06th February, 2021

CA. Dr. B.K. Vatsaraj
B.com., F.C.A., Ph.D

CA. Mayur Kisnadwala
B.com., F.C.A.

CA. Jwalant S. Buch
B.com., F.C.A., D.C.P.

CA. Abhilash N. Desai
B.com., F.C.A.

CA. Nitesh K. Dedhia
B.com., F.C.A.



Vatsaraj & Co. (Regd.)

CHARTERED ACCOUNTANTS
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Independent Auditors' Review Report on the Quarterly and Year to Date Unaudited Consolidated Financial Results of the Company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

**Review report to
The Board of Directors
Jayant Agro-Organics Limited**

1. We have reviewed the accompanying "Statement of Unaudited Consolidated Financial Result ("the Statement") of **Jayant Agro-Organics Limited** ("the Parent"), its subsidiaries (together referred to as "Group") and its share of the profit of its joint venture for the Quarter ended December 31, 2020, and the year to date results for the period April 01, 2020 to December 31, 2020, attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("the Regulation").
2. This Statement, which is the responsibility of the Parent's management and approved by the Parent'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"), 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 on our review.
3. 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.

4. We also performed procedures in accordance with the Circular No. CIR/CFD/CMD1/44/2019 dated March 29, 2019 issued by the Securities and Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.
5. The Statement includes the results of the following entities:

Subsidiaries:

1. Ihsedu Agrochem Private Limited
2. Ihsedu Itoh Green Chemicals Marketing Private Limited
3. Ihsedu Coreagri Services Private Limited

Joint Venture:

1. Vithal Castor Polyols Private Limited
6. We did not review the interim financial results and other financial information of 1 joint venture which reflects Group's share of net profit after tax of Rs. 11.35 lacs and Rs. 28.00 lacs and total comprehensive income of Rs. 11.27 Lacs and Rs. 27.72 lacs , for quarter ended December 31, 2020 and for the period from April 01, 2020 to December 31, 2020 respectively. The interim financial results and other financial information of joint venture have been reviewed by other auditor, whose report have been furnished to us by the management. Our conclusion, in so far as it relates to the affairs of such joint venture is based solely on the report of such other auditor, whose report have been furnished to us by the Management. Our conclusion is not modified in respect of this matter.
7. The Statement includes interim financial results and other financial information of 1 subsidiary, whose interim Ind AS financial information/results reflect total revenues of Rs. 0.13 lacs and Rs. 0.44 lacs, total net profit after tax (net) of Rs. 0.04 lacs and Rs. 0.11 lacs and total comprehensive income of Rs. 0.04 lacs and 0.11 lacs , for quarter ended December 31, 2020 and for the period from April 01, 2020 to December 31, 2020 respectively. The interim financial results and other financial information of subsidiary have been reviewed by other auditor, whose report have been furnished to us by the management. Our conclusion, in so far as it relates to the affairs of such subsidiary is based solely on the report of such other auditor, whose report have been furnished to us by the Management. Our conclusion is not modified in respect of this matter.

8. Based on our review conducted and procedures as stated in paragraph 3 above and based on the consideration of the review report of the other auditor referred to in paragraph 6 and 7 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance recognition and measurement principles laid down in the aforesaid Indian Accounting Standard ('Ind As') specified under section 133 of the Companies Act, 2013, as amended, read with relevant rules issued thereunder and other accounting principles and practices generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Vatsaraj & Co.
Chartered Accountants
FRN: 111327W



CA Dr. B.K. Vatsaraj
Partner
M.No.: 039894
UDIN: 21039894AAAAAK5659

Mumbai, 06th February, 2021

JAYANT AGRO-ORGANICS LIMITED

MANUFACTURERS & EXPORTERS OF CASTOR OIL & ITS PRODUCTS

CIN. L24100MH1992PLC066691



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STATEMENT OF CONSOLIDATED SEGMENT RESULTS FOR THE QUARTER AND NINE MONTHS ENDED 31ST DECEMBER, 2020

(₹ in lakhs)

Sr. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
		31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
	Gross Segment Revenue						
1	Castor Oil	33,248.14	23,337.36	24,507.35	71,016.06	1,45,032.08	1,70,272.70
2	Castor Oil Derivatives	17,389.22	15,176.80	19,110.88	44,276.53	62,408.30	80,152.10
3	Power Generation	66.07	33.61	48.64	172.60	243.66	332.62
	Revenue From Operations	50,703.43	38,547.77	43,666.87	1,15,465.19	2,07,684.04	2,50,757.42
	Segment Results						
1	Castor Oil	854.99	928.87	(846.68)	2,514.60	547.31	701.23
2	Castor Oil Derivatives	1,149.59	591.95	(7,407.63)	2,287.76	(4,425.56)	(3,238.92)
3	Power Generation	28.78	(4.72)	13.98	64.26	139.26	188.54
	Total Segment Results	2,033.36	1,516.10	(8,240.33)	4,866.62	(3,738.99)	-2,349.15
	Add: Unallocable income	-	-	-	-	-	-
	Interest Income	1.36	1.77	10.38	5.07	229.66	281.82
	Less: Finance Cost	376.55	406.72	863.32	1,096.10	3,507.59	4,047.21
	Profit Before Tax	1,658.17	1,111.15	(9,093.27)	3,775.59	(7,016.92)	-6,114.54
	Segment Assets						
1	Castor Oil	30,925.50	23,850.22	30,256.18	30,925.50	30,256.18	20,848.41
2	Castor Oil Derivatives	38,400.07	36,257.48	39,119.29	38,400.07	39,119.29	37,799.60
3	Power Generation	664.82	707.17	758.57	664.82	758.57	741.45
	Total Segment Assets	69,990.39	60,814.87	70,134.04	69,990.39	70,134.04	59,389.46
	Add: Unallocable corporate assets	2,773.49	2,811.10	2,907.83	2,773.49	2,907.83	2,881.16
	Total Assets	72,763.88	63,625.97	73,041.87	72,763.88	73,041.87	62,270.62
	Segment Liabilities						
1	Castor Oil	21,520.15	16,072.05	23,918.60	21,520.15	23,918.60	13,564.11
2	Castor Oil Derivatives	11,963.15	9,333.74	13,047.25	11,963.15	13,047.25	12,750.82
3	Power Generation	-	-	-	-	-	-
	Total Segment Liabilities	33,483.30	25,405.79	36,965.85	33,483.30	36,965.85	26,314.93
	Add: Unallocable corporate liabilities	3,346.16	3,397.15	3,625.53	3,346.16	3,625.53	3,407.78
	Total Liabilities	36,829.46	28,802.94	40,591.38	36,829.46	40,591.38	29,722.71

Notes:

- The Company has reported segment as per Indian Accounting Standard 108 'Operating Segments' (Ind AS 108) read with SEBI's circular dated July 5, 2016. The identification of operating segments is consistent with performance assessment and resource allocation by the management.
- Segment composition: Oil segment comprises of manufacturing and exports of various grades of Castor Oil, Derivative segment comprises of manufacturing and exports of various grades of value added products based on castor oil and Power segment comprises of generation of power through wind energy.