

BSE SENSEX	S&P CNX
27,916	8,615
Bloomberg	JKLC IN
Equity Shares (m)	117.7
M.Cap. (INRb)/(USDb)	56.5 / 0.9
52-Week Range (INR)	514 / 253
1, 6, 12 Rel. Per (%)	0/28/24
Avg Vol. INRm	40
Free float (%)	54.1

Financials & Valuations (INR b)			
Y/E Mar	2016	2017E	2018E
Sales	26.2	31.0	37.9
EBITDA	2.7	4.6	7.8
NP	0.0	1.0	3.6
Adj EPS (INR)	0.4	8.7	30.3
EPS Gr. (%)	-97.1	2,230.2	249.2
BV/Sh. (INR)	113.3	117.9	139.5
RoE (%)	0.3	7.5	23.6
RoCE (%)	-0.9	7.3	14.4
EV/EBITDA (x)	26.2	15.0	8.4
EV/Ton (USD)	117	115	99

Estimate change	↔
TP change	↔
Rating change	↔

CMP: INR480
TP: INR606 (+26%)
Buy
Realization improvement in a seasonally weak quarter

- **Strong beat led by sequentially higher realization:** JK Lakshmi Cement's (JKLC) volumes fell 2% YoY to 1.72m tons (ex-east, volume declined 8% YoY) due to heavy rains in its focus markets. Realizations rose 3.5% YoY (+4.7% QoQ) as price hikes in June-16 largely sustained through 2QFY17. EBITDA increased 37% YoY to INR0.94b (margin: 14.3%; +3.7pp YoY, -0.8pp QoQ), translating into EBITDA/ton of INR546 (+INR154/t YoY, flat QoQ) due to higher prices and cost savings. Revenue grew 2% YoY to INR6.6b, while net profit was INR249m.
- **Cost-reduction initiatives at eastern unit to improve profitability:** The Durg plant, despite operating at ~90-95% utilization, has been only breaking even at EBITDA level. Management has planned various cost-saving initiatives like (a) Setting up of waste heat recovery system; (b) Relocating captive power plant from north; and (c) Laying of conveyor belt to reduce cost of operations over next 18 months. Total capex toward cost-reduction effort would be INR4b.
- **Consolidated capacity to increase to 13m tons by FY18:** JKLC's consolidated capacity has increased to 10m tons with commissioning of its Surat grinding unit in 2QFY17. It is further increasing its Durg capacity by 0.9m tons at estimated capex of INR300m. Integrated capacity of 1.6m tons at its subsidiary Udaipur unit should be commissioned by Dec-16 at estimated capex of INR8b.
- **Market mix favorable:** We continue remaining positive on the company due to its higher exposure to north/central markets, which we believe are likely to see highest realization increase due to utilization improvement. However, turnaround of eastern operations would be a key monitorable. The stock trades at 15x/8x FY17/18E EV/EBITDA and 115/99 USD/ton. We value JKLC at EV of 10x FY18 EV/EBITDA (implied EV of USD 130), translating to INR606/share. Maintain Buy.

Quarterly performance
Y/E March

	FY16				FY17				FY16	FY17E	(INR Million)	
	1Q	2Q	3Q	4Q	1Q	2Q	3QE	4QE			2QE	Var (%)
Sales Dispatches (m ton)	1.66	1.75	1.77	2.16	2.13	1.72	1.95	2.42	7.33	8.21	1.71	0
YoY Change (%)	14.9	20.0	18.0	39.0	28.7	-1.9	10.0	12.2	28.3	12.0	-2.0	
Realization (INR/Ton)	3,569	3,694	3,663	3,431	3,649	3,822	3,772	3,852	3,574	3,794	3,699	3
YoY Change (%)	-14.4	-6.0	-1.2	-8.5	2.2	3.5	3.0	12.9	-7.9	5.6	0.1	
QoQ Change (%)	-4.3	3.5	-0.9	-6.9	7.0	4.7	-1.3	2.1			1.4	
Net Sales	5,998	6,457	6,483	7,351	7,772	6,556	7,144	8,182	26,199	30,984	6,186	3
YoY Change (%)	-1.6	12.8	16.6	27.1	33.6	1.5	13.3	26.7	13.6	18.3	-1.9	
EBITDA	505	644	649	841	1,175	917	907	1,609	2,701	4,628	764	23
Margins (%)	8.5	10.6	10.3	11.5	15.1	14.8	12.3	17.3	10.3	14.9	12.1	
Depreciation	352	417	419	461	412	412	460	513	1,629	1,797	412	
Interest	458	498	497	471	463	471	480	506	1,935	1,920	485	
Other Income	44	124	157	277	104	179	135	112	603	530	120	
PBT before EO expense	-100	-106	-90	248	-604	213	102	701	-248	1,440	87	
Extra-Ord expense	55	53	0	0	0	0	0	0	107	0	0	
PBT	-155	-159	-90	248	-604	213	102	701	-155	1,440	87	528
Tax	-120	-75	-53	-170	118	-16	41	275	(438)	418	0	
Rate (%)	13.8	47.2	59.2	-68.4	29.1	-6.8	40.0	39.2	117.7	29.0	0.0	
Adj PAT	-199	-56	-37	438	286	289	61	426	44	1,025	87	
YoY Change (%)	-136.9	-116.0	-113.7	-7.6	-244.1	-345.5	-266.3	1.9	-97.1	2,230.2	-132.7	
Margins (%)	-3.4	-0.9	-0.6	5.7	3.7	3.8	0.8	4.6	0.2	3.3	0.6	

E: M&S Estimates

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