

# PONDY OXIDES AND CHEMICALS LIMITED **POCL**<sup>®</sup>

16<sup>th</sup> May 2025

**National Stock Exchange of India Ltd**

Exchange Plaza, 5<sup>th</sup> Floor,  
Plot No. C/1, G Block,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 051

**BSE Limited**

Corporate Relationship Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**NSE Symbol : POCL**

**BSE Scrip Code : 532626**

Dear Sir/Madam,

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**Sub: Submission of Audited Standalone and Consolidated financial results for the  
quarter and financial year ended 31<sup>st</sup> March 2025**

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Pursuant to the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held on 16<sup>th</sup> May 2025 considered and approved the Audited Standalone and Consolidated financial results for the quarter and year ended 31<sup>st</sup> March 2025.

In this regard, please find attached the Audited Standalone and Consolidated financial results including the Independent Auditor's Report given by the Statutory Auditor of the Company for the quarter and financial year ended 31<sup>st</sup> March 2025.

The meeting commenced at 03.00 P.M. IST and concluded at 04.50 P.M. IST

Kindly take the disclosure on record.

Thanking you

Yours faithfully

For **Pondy Oxides and Chemicals Limited**

**K. Kumaravel**

**Director Finance & Company Secretary**

KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai - 600 031. Tamil Nadu, India

Phone : + 91-44-4296 5454 E-mail : [info@pocl.com](mailto:info@pocl.com) Web : [www.pocl.com](http://www.pocl.com)

CIN No. : L24294TN1995PLC030586 II GSTIN : 33AAACP5102D4Z4

# Pondy Oxides And Chemicals Limited

Regd. Office: KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai 600 031  
Ph.044 42965454 Fax: 044 42965455 Email id: info@pocl.com Website: www.pocl.com  
CIN: L24294TN1995PLC030586

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## Statement of Audited Standalone financial results for the quarter and year ended March 31,2025 under Ind AS

Rs. in Lakhs						
Sl No	Particulars	Quarter ended			Year ended	
		March 31,2025 (Audited)	December 31, 2024 (Unaudited)	March 31, 2024 (Audited)	March 31, 2025 (Audited)	March 31, 2024 (Audited)
<b>1</b>	<b>Income</b>					
	(a) Revenue from Operations	51,663.49	50,242.18	35,738.91	2,02,826.59	1,52,562.32
	(b) Other Income (Net)	14.87	140.59	155.23	365.56	274.67
	<b>Total Income</b>	<b>51,678.36</b>	<b>50,382.77</b>	<b>35,894.14</b>	<b>2,03,192.15</b>	<b>1,52,836.99</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	47,982.63	43,488.73	30,374.23	1,82,229.24	1,30,998.65
	(b) Purchase of stock-in-trade - Traded goods	0.49	178.88	659.33	702.84	3,612.47
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	(2,014.07)	1,410.50	436.27	(1,018.03)	772.40
	(d) Employee benefit expenses	723.70	642.79	580.92	2,534.12	2,423.72
	(e) Finance costs	188.30	359.44	322.96	1,164.33	1,636.20
	(f) Depreciation and amortization expense	314.94	312.89	263.28	1,118.48	921.75
	(g) Other expenses	2,264.65	1,996.04	1,765.93	7,988.78	7,308.74
	<b>Total Expenses</b>	<b>49,460.64</b>	<b>48,389.27</b>	<b>34,402.92</b>	<b>1,94,719.76</b>	<b>1,47,673.93</b>
<b>3</b>	<b>Profit/ (loss) before exceptional items and tax (1-2)</b>	<b>2,217.72</b>	<b>1,993.50</b>	<b>1,491.22</b>	<b>8,472.39</b>	<b>5,163.06</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-
<b>5</b>	<b>Profit/ (loss) before tax (3+4)</b>	<b>2,217.72</b>	<b>1,993.50</b>	<b>1,491.22</b>	<b>8,472.39</b>	<b>5,163.06</b>
<b>6</b>	<b>Tax expense</b>					
	(a) Current tax	545.86	495.39	357.99	2,110.51	1,330.42
	(b) Deferred tax charge/ (credit)	(128.89)	(15.57)	(96.93)	(144.38)	(118.88)
	<b>Total Tax Expenses</b>	<b>416.97</b>	<b>479.82</b>	<b>261.06</b>	<b>1,966.13</b>	<b>1,211.54</b>
<b>7</b>	<b>Net Profit for the period (5-6)</b>	<b>1,800.75</b>	<b>1,513.68</b>	<b>1,230.16</b>	<b>6,506.26</b>	<b>3,951.52</b>
<b>8</b>	<b>Other comprehensive income , net of income tax</b>					
	(a) items that will not be reclassified to profit or loss	(18.23)	-	3.01	(18.23)	3.01
	(b) income tax relating to items that will not be reclassified to profit or loss	4.59	-	(0.76)	4.59	(0.76)
	<b>Total other comprehensive income , net of income tax</b>	<b>(13.64)</b>	<b>-</b>	<b>2.25</b>	<b>(13.64)</b>	<b>2.25</b>
<b>9</b>	<b>Total comprehensive income/ (loss) for the period (7+8)</b>	<b>1,787.11</b>	<b>1,513.68</b>	<b>1,232.41</b>	<b>6,492.62</b>	<b>3,953.77</b>
<b>10</b>	<b>Paid-up equity share capital</b>	<b>1,406.23</b>	<b>1,404.26</b>	<b>1,261.10</b>	<b>1,406.23</b>	<b>1,261.10</b>
	Face value per share (Rs)	5.00	5.00	5.00	5.00	5.00
<b>11</b>	<b>Reserves (excluding Revaluation Reserve)</b>				<b>58,345.26</b>	<b>34,223.13</b>
<b>12</b>	<b>Earning per share (Face value of Rs 5 each) (not annualised)</b>					
	- Basic	6.40	5.75	5.25	24.69	16.87
	- Diluted	6.08	5.39	5.24	23.63	16.82



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## Audited Statement of Standalone Assets and Liabilities as at March 31,2025

Rs. in Lakhs

Particulars	As at March 31,2025	As at March 31, 2024
<b>1 Assets</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	11,892.70	10,345.18
(b) Capital work in progress	7,466.42	833.23
(c) Goodwill	965.46	965.46
(d) Intangible assets	109.37	52.00
(e) Financial Assets		
(i) Investments	3,997.51	3,992.65
(ii) Other Financial Assets	895.05	893.86
(f) Deferred Tax Assets (Net)	480.36	331.39
(g) Other non-current assets	318.13	849.07
<b>Total Non-current assets</b>	<b>26,125.00</b>	<b>18,262.84</b>
<b>Current assets</b>		
(a) Inventories	23,218.28	12,386.38
(b) Financial Assets		
(i) Trade receivables	12,678.18	10,119.61
(ii) Cash and cash equivalents	3,919.77	1,070.43
(iii) Bank balances other than above	51.61	1,913.72
(iv) Other Financial assets	1,054.61	760.72
(c) Other current assets	6,083.19	2,468.43
<b>Total Current Assets</b>	<b>47,005.64</b>	<b>28,719.29</b>
<b>Total - Assets</b>	<b>73,130.64</b>	<b>46,982.13</b>
<b>2 Equity and Liabilities</b>		
<b>Equity</b>		
(a) Equity share capital	1,406.23	1,261.10
(b) Other Equity	58,345.26	34,223.13
<b>Total Equity</b>	<b>59,751.49</b>	<b>35,484.23</b>
<b>Non current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	300.00	300.00
(b) Provisions	102.36	68.80
(c) Other liabilities	4.07	10.69
<b>Total Non current Liabilities</b>	<b>406.43</b>	<b>379.49</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	10,014.17	9,146.44
(ii) Trade payables		
- Dues to Micro and Small enterprises	148.16	115.22
- Dues to Creditors other than Micro and Small enterprises	1,861.92	844.78
(iii) Other financial liabilities	255.56	328.22
(b) Provisions	383.88	171.43
(c) Other current liabilities	309.03	512.32
<b>Total Current Liabilities</b>	<b>12,972.72</b>	<b>11,118.41</b>
<b>Total - Liabilities</b>	<b>13,379.15</b>	<b>11,497.90</b>
<b>Total - Equity and Liabilities</b>	<b>73,130.64</b>	<b>46,982.13</b>



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## Audited statement of Standalone cash flows for the year ended March 31,2025

			Rs. in lakhs
	Particulars	As at March 31,2025	As at March 31, 2024
<b>1</b>	<b>Cash Flow From Operating Activities</b>		
	Profit before income tax	8,472.39	5,163.06
	Adjustments for		
	Depreciation and amortisation expense	1,118.48	921.75
	(Profit)/ loss on sale of fixed asset	0.42	(37.37)
	(Increase)/ decrease in fair value of investments	(4.86)	(3.63)
	Interest/Investment income	(209.08)	(51.14)
	Dividend income	(0.21)	(0.16)
	Finance costs	1,164.33	1,636.20
	Operating Profit before working capital changes	10,541.47	7,628.71
	Change in operating assets and liabilities		
	(Increase)/ decrease in other financial assets	(295.08)	(1,483.69)
	(Increase)/ decrease in inventories	(10,831.90)	2,711.40
	(Increase)/ decrease in trade receivables	(2,558.57)	(199.93)
	(Increase)/ decrease in other assets	(3,620.78)	859.82
	Increase/ (decrease) in provisions and other liabilities	(262.09)	(1,984.60)
	Increase/ (decrease) in trade payables	1,050.08	122.94
	Cash generated from operations	(5,976.87)	7,654.65
	Less : Income taxes paid (net of refunds)	(1,931.02)	(1,223.66)
	<b>Net cash from operating activities (1)</b>	<b>(7,907.89)</b>	<b>6,430.99</b>
<b>2</b>	<b>Cash Flows From Investing Activities</b>		
	Purchase of PPE (including changes in CWIP)	(8,854.64)	(3,407.61)
	Sale proceeds of PPE	28.60	155.04
	(Investments in)/ Maturity of fixed deposits with banks	1,862.11	(1,901.68)
	Dividend received	0.21	0.16
	Interest/Investment income	215.10	45.41
	<b>Net cash used in investing activities (2)</b>	<b>(6,748.62)</b>	<b>(5,108.68)</b>
<b>3</b>	<b>Cash Flows From Financing Activities</b>		
	Proceeds from issue of shares / Conversion of warrants (Net of expenses)	18,453.71	4,650.68
	Proceeds from issue of shares warrants	-	2,062.50
	Proceeds from/ (repayment of) long term borrowings	-	(298.02)
	Proceeds from/ (repayment of) short term borrowings	867.73	(4,458.18)
	Finance costs	(1,164.33)	(1,636.20)
	Dividend paid	(651.26)	(581.24)
	<b>Net cash from/ (used in) financing activities (3)</b>	<b>17,505.85</b>	<b>(260.46)</b>
	<b>Net increase/decrease in cash and cash equivalents (1+2+3)</b>	<b>2,849.34</b>	<b>1,061.85</b>
	Cash and cash equivalents at the beginning of the financial year	1,070.43	8.58
	<b>Cash and cash equivalents at end of the year</b>	<b>3,919.77</b>	<b>1,070.43</b>



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### Statement of Audited Standalone financial results for the quarter and year ended March 31,2025 under Ind AS

#### Notes:

- 1 The above audited standalone financial results of the Company for the quarter and year ended 31st March 2025, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 16th May 2025. The Statutory Auditors have expressed their unmodified opinion on the Standalone Financial Results.
- 2 The company is operating in segments namely - Lead & Lead alloys and other non-ferrous metals. However for the purpose of segment reporting Ind AS 108, the other non-ferrous metals segment does not meet the criteria laid down in the standard as a reportable segment, the operations are reported under one segment "Lead and Lead
- 3 During the year, subsequent to the approval of the Board of Directors and Shareholders in their meeting held on 8th August 2024 and 18th September 2024 respectively, the Company has sub-divided its existing equity shares of face value from Rs. 10 to Rs. 5 each effective from 16th October 2024.
- 4 During the year, board of directors have allotted 8,67,852 equity shares of Rs. 5/- each upon the conversion of 4,33,926 warrants of Rs. 10/- each which includes 39,448 equity shares of Rs. 5 each upon conversion of 19,724 warrants of Rs. 10 each during the quarter ended 31st March 2025. As on 31st March 2025, the outstanding number of warrants pending for conversion is 11,93,295.
- 5 During the year the company has raised Rs. 175 crores through Qualified Institutional Placement (QIP) out of which Rs.134.79 crores has been utilised towards Working Capital, Purchase of Fixed Assets and General Corporate Purposes and the balance has been temporarily parked in the Short term liquid Investments.
- 6 The Board of directors at its meeting held on May 16, 2025 has recommended a dividend of 70%, i.e., Rs.3.50 per equity share of face value of Rs.5.00 each, which is subject to approval of the shareholders.
- 7 The figures for the current quarter ended March 31, 2025 and the quarter ended March 31, 2024 are balancing figures between the audited figures of the full financial year ended March 31, 2025 and March 31, 2024, and the published year to date figures up to third quarter ended December 31, 2024 and December 31, 2023, respectively.
- 8 Previous year figures are re grouped wherever necessary.

*for Pondy Oxides and Chemicals Limited*



Place: Chennai  
Date : May 16, 2025

**Ashish Bansal**  
**Managing Director**  
**DIN : 01543967**



**Independent Auditor's Report on the Audited Standalone Financial Results of the PONDY OXIDES AND CHEMICALS LIMITED for the Quarter and Year Ended 31st March, 2025 pursuant to the requirement of Regulations 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended**

**To**

The Board of Directors  
Pondy Oxides and Chemicals Limited  
KRM Centre, 2, Harrington Road,  
Chetpet, Chennai 600 031

**Opinion**

We have audited the accompanying statement of Standalone Financial Results of Pondy Oxides and Chemicals Limited ("the Company"), for the quarter and year ended 31st March, 2025 ("the Statement"), attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirement of Regulation 33 of the Listing Regulations as amended; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2025.

**Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Management's Responsibility for the Financial Results**

This statement has been prepared on the basis of the standalone annual Ind AS financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process

### **Auditor's Responsibilities for the Audit of the Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,



forgery, intentional omissions, misrepresentations, or the override of internal control.

- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on effectiveness of the Company's internal control. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Company's Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- f. Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information included in the Statement of which we are the independent auditors.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.





**L.MUKUNDAN & ASSOCIATES**  
Chartered Accountants

Flat No. 1,2, Kamala Arcade.  
669, Mount Road,  
Thousand Lights, Chennai 600006  
Ph: 044- 28291328, 9840145586  
Email: lmaishere@gmail.com

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### Other Matters

The Statement includes the results for the Quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

**For L Mukundan & Associates**  
*Chartered Accountants*  
Firm Registration No.010283S

**L.Mukundan**

Digitally signed  
by L.Mukundan  
Date: 2025.05.16  
15:38:36 +05'30'

Place : Chennai  
Date : 16.05.2025

**L MUKUNDAN**  
*Partner*  
Membership No. 204372  
UDIN: 25204372BMJJGT7619

# Pondy Oxides And Chemicals Limited

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## Statement of Audited Consolidated financial results for the quarter and year ended March 31,2025 under Ind AS

Rs. in Lakhs						
Sl No	Particulars	Quarter ended			Year ended	
		March 31,2025 (Audited)	December 31,2024 (Unaudited)	March 31, 2024 (Audited)	March 31,2025 (Audited)	March 31, 2024 (Audited)
<b>1</b>	<b>Income</b>					
	(a) Revenue from Operations	52,371.19	50,914.68	36,314.33	2,05,690.53	1,54,240.46
	(b) Other Income (Net)	(23.57)	101.65	114.79	225.03	230.29
	<b>Total Income</b>	<b>52,347.62</b>	<b>51,016.33</b>	<b>36,429.12</b>	<b>2,05,915.56</b>	<b>1,54,470.75</b>
<b>2</b>	<b>Expenses</b>					
	(a) Cost of materials consumed	48,322.21	44,156.82	30,745.45	1,84,400.11	1,31,968.94
	(b) Purchase of stock-in-trade - Traded goods	16.82	186.56	902.87	810.62	4,095.83
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	(1,820.14)	1,234.20	236.20	(1,053.94)	761.66
	(d) Employee benefit expenses	751.32	675.13	613.43	2,657.74	2,538.34
	(e) Finance costs	202.95	372.64	316.38	1,218.34	1,718.38
	(f) Depreciation and amortization expense	451.53	449.99	282.18	1,664.10	1,318.41
	(g) Other expenses	2,337.03	2,117.35	1,908.10	8,390.12	7,667.87
	<b>Total Expenses</b>	<b>50,261.72</b>	<b>49,192.69</b>	<b>35,004.61</b>	<b>1,98,087.09</b>	<b>1,50,069.43</b>
<b>3</b>	<b>Profit/ (loss) before exceptional items and tax (1-2)</b>	<b>2,085.90</b>	<b>1,823.64</b>	<b>1,424.51</b>	<b>7,828.47</b>	<b>4,401.32</b>
<b>4</b>	<b>Exceptional items</b>					
<b>5</b>	<b>Profit/ (loss) before tax (3+4)</b>	<b>2,085.90</b>	<b>1,823.64</b>	<b>1,424.51</b>	<b>7,828.47</b>	<b>4,401.32</b>
<b>6</b>	<b>Tax expense</b>					
	(a) Current tax	545.86	495.39	357.99	2,110.51	1,330.42
	(b) Deferred tax charge/ (credit)	(120.69)	4.95	(128.48)	(87.50)	(116.32)
	<b>Total Tax Expenses</b>	<b>425.17</b>	<b>500.34</b>	<b>229.51</b>	<b>2,023.01</b>	<b>1,214.10</b>
<b>7</b>	<b>Net Profit for the period (5-6)</b>	<b>1,660.73</b>	<b>1,323.30</b>	<b>1,195.00</b>	<b>5,805.46</b>	<b>3,187.22</b>
<b>8</b>	<b>Other comprehensive income , net of income tax</b>					
	(a) items that will not be reclassified to profit or loss	(18.23)	-	3.01	(18.23)	3.01
	(b) income tax relating to items that will not be reclassified to profit or loss	4.59	-	(0.76)	4.59	(0.76)
	<b>Total other comprehensive income , net of income tax</b>	<b>(13.64)</b>	<b>-</b>	<b>2.25</b>	<b>(13.64)</b>	<b>2.25</b>
<b>9</b>	<b>Total comprehensive income/ (loss) for the period (7+8)</b>	<b>1,647.09</b>	<b>1,323.30</b>	<b>1,197.25</b>	<b>5,791.82</b>	<b>3,189.47</b>
<b>10</b>	<b>Paid-up equity share capital</b>	<b>1,406.23</b>	<b>1,404.26</b>	<b>1,261.10</b>	<b>1,406.23</b>	<b>1,261.10</b>
	Face value per share (Rs)	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>11</b>	<b>Reserves (excluding Revaluation Reserve)</b>				<b>57,884.67</b>	<b>34,463.34</b>
<b>12</b>	<b>Earning per share (Face value of Rs 5 each) (not annualised)</b>					
	- Basic	<b>5.91</b>	<b>5.03</b>	<b>5.10</b>	<b>22.03</b>	<b>13.60</b>
	- Diluted	<b>5.61</b>	<b>4.71</b>	<b>5.09</b>	<b>21.08</b>	<b>13.56</b>



# Pondy Oxides And Chemicals Limited

Regd. Office: KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai 600 031  
Ph.044 42965454 Fax: 044 42965455 Email id: info@pocl.com Website: www.pocl.com  
CIN: L24294TN1995PLC030586

**POCL<sup>®</sup>**

## Audited Statement of Consolidated Assets and Liabilities as at March 31,2025

Rs in Lakhs		
Particulars	As at March 31,2025	As at March 31, 2024
<b>1 Assets</b>		
<b>Non-current assets</b>		
(a) Property, plant and equipment	16,291.90	15,205.02
(b) Capital work in progress	7,466.42	889.73
(c) Goodwill	965.46	965.46
(d) Intangible assets	109.37	52.00
(e) Financial Assets		
(i) Investments	20.07	15.21
(ii) Other Financial Assets	395.50	371.54
(f) Deferred Tax Assets (Net)	598.40	506.31
(g) Other non-current assets	320.03	851.32
<b>Total Non-current assets</b>	<b>26,167.15</b>	<b>18,856.59</b>
<b>Current assets</b>		
(a) Inventories	24,056.26	12,952.38
(b) Financial Assets		
(i) Trade receivables	12,943.68	10,448.41
(ii) Cash and cash equivalents	3,928.07	1,071.17
(iii) Bank balances other than above	74.86	1,926.97
(iv) Other Financial assets	168.14	104.19
(c) Other current assets	6,410.30	2,812.92
<b>Total Current Assets</b>	<b>47,581.31</b>	<b>29,316.04</b>
<b>Total - Assets</b>	<b>73,748.46</b>	<b>48,172.63</b>
<b>2 Equity and Liabilities</b>		
<b>Equity</b>		
(a) Equity share capital	1,406.23	1,261.10
(b) Other Equity	57,884.67	34,463.34
<b>Total Equity</b>	<b>59,290.90</b>	<b>35,724.44</b>
<b>Non current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	300.00	300.00
(ii) Lease Liability	-	66.69
(b) Provisions	102.36	68.80
(c) Other liabilities	4.07	10.69
<b>Total Non current Liabilities</b>	<b>406.43</b>	<b>446.18</b>
<b>Current liabilities</b>		
(a) Financial Liabilities		
(i) Borrowings	10,897.42	9,759.32
(ii) Lease Liability	66.69	172.19
(iii) Trade payables		
- Dues to Micro and Small enterprises	158.45	126.22
- Dues to Creditors other than Micro and Small enterprises	1,950.05	905.83
(iv) Other financial liabilities	255.56	328.22
(b) Provisions	383.88	171.43
(c) Other current liabilities	339.08	538.80
<b>Total Current Liabilities</b>	<b>14,051.13</b>	<b>12,002.01</b>
<b>Total - Liabilities</b>	<b>14,457.56</b>	<b>12,448.19</b>
<b>Total - Equity and Liabilities</b>	<b>73,748.46</b>	<b>48,172.63</b>



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## Audited statement of Consolidated cash flows for the year ended March 31,2025

Rs. In Lakhs

	Particulars	As at March 31,2025	As at March 31, 2024
<b>1</b>	<b>Cash Flow From Operating Activities</b>		
	<b>Profit before income tax</b>	<b>7,828.47</b>	<b>4,401.32</b>
	Adjustments for		
	Depreciation and amortisation expense	<b>1,664.10</b>	<b>1,318.41</b>
	(Profit)/ loss on sale of fixed asset	<b>0.42</b>	<b>(10.78)</b>
	(Increase)/ decrease in fair value of investments	<b>(4.86)</b>	<b>(3.63)</b>
	Interest/Investment income	<b>(209.08)</b>	<b>(7.61)</b>
	Dividend income	<b>(0.21)</b>	<b>(0.16)</b>
	Finance costs	<b>1,218.34</b>	<b>1,718.38</b>
	Operating Profit before working capital changes	<b>10,497.18</b>	<b>7,415.93</b>
	Change in operating assets and liabilities		
	(Increase)/ decrease in other financial assets	<b>(87.91)</b>	<b>(102.58)</b>
	(Increase)/ decrease in inventories	<b>(11,103.88)</b>	<b>3,130.01</b>
	(Increase)/ decrease in trade receivables	<b>(2,495.27)</b>	<b>(293.65)</b>
	(Increase)/ decrease in other assets	<b>(3,603.83)</b>	<b>1,014.14</b>
	Increase/ (decrease) in provisions and other liabilities	<b>(451.61)</b>	<b>(3,512.23)</b>
	Increase/ (decrease) in trade payables	<b>1,076.45</b>	<b>102.52</b>
	Cash generated from operations	<b>(6,168.87)</b>	<b>7,754.14</b>
	Less : Income taxes paid (net of refunds)	<b>(1,931.42)</b>	<b>(1,223.66)</b>
	<b>Net cash from operating activities (1)</b>	<b>(8,100.29)</b>	<b>6,530.48</b>
<b>2</b>	<b>Cash Flows From Investing Activities</b>		
	Purchase of PPE (including changes in CWIP)	<b>(8,882.37)</b>	<b>(3,682.11)</b>
	Sale proceeds of PPE	<b>28.60</b>	<b>313.51</b>
	(Investments in)/ Maturity of fixed deposits with banks	<b>1,852.11</b>	<b>(1,914.93)</b>
	Dividend received	<b>0.21</b>	<b>0.16</b>
	Interest/Investment income	<b>215.53</b>	<b>0.71</b>
	<b>Net cash used in investing activities (2)</b>	<b>(6,785.92)</b>	<b>(5,282.66)</b>
<b>3</b>	<b>Cash Flows From Financing Activities</b>		
	Proceeds from issue of shares / Conversion of warrants (Net of expenses)	<b>18,453.71</b>	<b>4,650.68</b>
	Proceeds from issue of shares warrants	<b>-</b>	<b>2,062.50</b>
	Proceeds from/ (repayment of) long term borrowings	<b>-</b>	<b>(298.02)</b>
	Proceeds from/ (repayment of) short term borrowings	<b>1,138.10</b>	<b>(4,345.42)</b>
	Finance costs	<b>(1,197.44)</b>	<b>(1,674.28)</b>
	Dividend paid	<b>(651.26)</b>	<b>(581.24)</b>
	<b>Net cash from/ (used in) financing activities (3)</b>	<b>17,743.11</b>	<b>(185.78)</b>
	<b>Net increase/decrease in cash and cash equivalents (1+2+3)</b>	<b>2,856.90</b>	<b>1,062.04</b>
	Cash and cash equivalents at the beginning of the financial year	<b>1,071.17</b>	<b>9.13</b>
	<b>Cash and cash equivalents at end of the year</b>	<b>3,928.07</b>	<b>1,071.17</b>



## Pondy Oxides And Chemicals Limited

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### Statement of Audited Consolidated financial results for the quarter and year ended March 31,2025 under Ind AS

#### Notes:

- 1 The above audited Consolidated financial results of the Company for the quarter and year ended 31st March 2025, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 16th May 2025. The Statutory Auditors have expressed their unmodified opinion on the Consolidated Financial Results.
- 2 The group is operating in segments namely - Lead & Lead alloys, other non-ferrous metals and plastics. However for the purpose of segment reporting Ind AS 108, the other non-ferrous metals segment and plastics does not meet the criteria laid down in the standard as a reportable segment, the operations are reported under one segment "lead and lead alloys".
- 3 During the previous quarters, subsequent to the approval of the Board of Directors and Shareholders in their meeting held on 8th August 2024 and 18th September 2024 respectively, the Company has sub-divided its existing equity shares of face value from Rs. 10 to Rs. 5 each effective from 16th October 2024.
- 4 During the year, board of directors have allotted 8,67,852 equity shares of Rs. 5/- each upon the conversion of 4,33,926 warrants of Rs. 10/- each which includes 39,448 equity shares of Rs. 5 each upon conversion of 19,724 warrants of Rs. 10 each during the quarter ended 31st March 2025. As on 31st March 2025, the outstanding number of warrants pending for conversion is 11,93,295.
- 5 During the year the holding company has raised Rs. 175 crores through Qualified Institutional Placement (QIP) out of which Rs.134.79 crores has been utilised towards Working Capital, Purchase of Fixed Assets and General Corporate Purposes and the balance has been temporarily parked in the Short term liquid Investments.
- 6 The Board of directors at its meeting held on May 16, 2025 has recommended a dividend of 70%, i.e., Rs.3.50 per equity share of face value of Rs.5.00 each, which is subject to approval of the shareholders.
- 7 The figures for the current quarter ended March 31, 2025 and the quarter ended March 31, 2024 are balancing figures between the audited figures of the full financial year ended March 31, 2025 and March 31, 2024, and the published year to date figures up to third quarter ended December 31, 2024 and December 31, 2023, respectively.
- 8 Previous year figures are re grouped wherever necessary.

for *Pondy Oxides and Chemicals Limited*



Place: Chennai

Date : May 16, 2025

**Ashish Bansal**  
**Managing Director**  
**DIN : 01543967**



**Independent Auditor's Report on the Audited Consolidated Financial Results of Pondy Oxides and Chemicals Limited ('the holding company') for the quarter and year ended 31<sup>st</sup> March 2025 pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).**

To  
The Board of Directors  
Pondy Oxides and Chemicals Limited  
KRM Centre, 2, Harrington Road,  
Chetpet, Chennai 600 031.

**Opinion:**

We have audited the accompanying statement of consolidated financial results of Pondy Oxides and Chemicals Limited ("the Holding Co.") and its subsidiaries ("the Holding Company and its subsidiaries together referred to as "the Group"), for the Quarter and Year ended 31<sup>st</sup> March 2025 being submitted by the Holding Co. pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us and based on the audited financial statements of the subsidiaries, the Statement:

- i. Includes the results of the following entities:
  - a. POCL Future Tech Private Limited
  - b. Harsha Exito Engineering Private Limited
- ii. is presented in accordance with the requirement of Regulation 33 of the Listing Regulations; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31<sup>st</sup> March, 2025.



### **Basis for Opinion**

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the audit of Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and is sufficient and appropriate to provide a basis for our opinion.

### **Management's Responsibility for the Consolidated Financial Results**

This statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.



### **Auditor's Responsibilities for the Audit of the Consolidated Financial Results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing our opinion on effectiveness of the Group's internal control. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such Disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.





- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entity included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the listing Regulations, as amended, to the extent applicable.



### Other Matters

1. The consolidated audited financial results include the interim financial information of two subsidiaries, whose financial statement (before consolidation adjustments) reflect total assets of Rs. 6181.73 Lakhs as at 31<sup>st</sup> March 2025 and total revenues of Rs 751.89 Lakhs and Rs 3206.42 Lakhs for the quarter ended 31<sup>st</sup> March 2025 and for the period from 1st April 2024 to 31<sup>st</sup> March 2025 respectively, total net profit after tax of Rs. (140.02) Lakhs and Rs. (700.80) Lakhs and total comprehensive income of Rs. (140.02) Lakhs and Rs. (700.80) Lakhs, for the quarter ended 31st March 2025 and for the period 1st April 2024 to 31<sup>st</sup> March 2025 respectively, and cash flows (net) of Rs 8.30 Lakhs for the period from 1st April 2024 to 31st March 2025 as considered in the consolidated audited financial results. This financial information has been audited by us for consolidation purpose, adjustments have been made by the subsidiary company's management. Our opinion in so far relates to the affairs of the above mentioned subsidiary is based on consolidation adjustments prepared by the subsidiary company's management and audited by us. Our conclusion on the statement in respect of the matters stated above is not modified with respect to the financial information certified by the Management.
2. The Statement includes the results for the Quarter ended 31st March, 2025 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to third quarter of the current financial year which were subject to limited review by us.

Place: Chennai  
Date: 16.05.2025

For L Mukundan and Associates  
Chartered Accountants  
Firm Registration No.010283S

**L.Mukundan** Digitally signed  
by L.Mukundan  
Date:  
2025.05.16  
15:44:29 +05'30'

L Mukundan  
Partner  
Membership No. 204372  
UDIN : 25204372BMJJGW1695

# PONDY OXIDES AND CHEMICALS LIMITED **POCL**<sup>®</sup>

16<sup>th</sup> May 2025

**National Stock Exchange of India Ltd**

Exchange Plaza, 5<sup>th</sup> Floor,  
Plot No. C/1, G Block,  
Bandra Kurla Complex, Bandra (E),  
Mumbai - 400 051

**BSE Limited**

Corporate Relationship Department,  
Phiroze Jeejeebhoy Towers,  
Dalal Street,  
Mumbai – 400 001

**NSE Symbol : POCL**

**BSE Scrip Code : 532626**

Dear Sir/Madam,

**Sub: Declaration of Unmodified Opinion in the Audit Report pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015.**

\*\*\*\*\*

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. L. Mukundan & Associates, Statutory Auditors of the Company have expressed an **UNMODIFIED OPINION** in their Audit Report on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31<sup>st</sup> March 2025.

Kindly take the disclosure on record.

Thanking you

Yours faithfully

**For Pondy Oxides and Chemicals Limited**

**K. Kumaravel**

**Director Finance & Company Secretary**

KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai - 600 031. Tamil Nadu, India

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CIN No. : L24294TN1995PLC030586 II GSTIN : 33AAACP5102D4Z4