

General information about company

Scrip code*	532626
NSE Symbol*	POCL
MSEI Symbol*	NOTLISTED
ISIN*	INE063E01053
Name of company	Pondy Oxides & Chemicals Limited
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	16-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	29-04-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Metals
Start date and time of board meeting	16-05-2025 15:00
End date and time of board meeting	16-05-2025 16:50
Whether cash flow statement is applicable on company	Yes

Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion

Financial Results – Ind-AS				
Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)	
Date of start of reporting period		01-01-2025	01-04-2024	
Date of end of reporting period		31-03-2025	31-03-2025	
Whether results are audited or unaudited		Audited	Audited	
Nature of report standalone or consolidated		Consolidated	Consolidated	
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.			
1	Income			
	Revenue from operations	52371.19	205690.53	
	Other income	-23.57	225.03	
	Total income	52347.62	205915.56	
2	Expenses			
(a)	Cost of materials consumed	48322.21	184400.11	
(b)	Purchases of stock-in-trade	16.82	810.62	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-1820.14	-1053.94	
(d)	Employee benefit expense	751.32	2657.74	
(e)	Finance costs	202.95	1218.34	
(f)	Depreciation, depletion and amortisation expense	451.53	1664.1	
(g)	Other Expenses			
1	Other Expenses	2337.03	8390.12	
	Total other expenses	2337.03	8390.12	

	Total expenses	50261.72	198087.09	
3	Total profit before exceptional items and tax	2085.9	7828.47	
4	Exceptional items	0	0	
5	Total profit before tax	2085.9	7828.47	
6	Tax expense			
7	Current tax	545.86	2110.51	
8	Deferred tax	-120.69	-87.5	
9	Total tax expenses	425.17	2023.01	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	Net Profit Loss for the period from continuing operations	1660.73	5805.46	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	Net profit (loss) from discontinued operation after tax	0	0	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	Total profit (loss) for period	1660.73	5805.46	
17	Other comprehensive income net of taxes	-13.64	-13.64	
18	Total Comprehensive Income for the period	1647.09	5791.82	
19	Total profit or loss, attributable to			
	Profit or loss, attributable to owners of parent	0	0	
	Total profit or loss, attributable to non-controlling interests	0	0	
20	Total Comprehensive income for the period attributable to			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	

21	Details of equity share capital			
	Paid-up equity share capital	1406.23	1406.23	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve		57884.67	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	5.91	22.03	
	Diluted earnings (loss) per share from continuing operations	5.61	21.08	
ii	Earnings per equity share for discontinued operations			
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii	Earnings per equity share (for continuing and discontinued operations)			
	Basic earnings (loss) per share from continuing and discontinued operations	5.91	22.03	
	Diluted earnings (loss) per share from continuing and discontinued operations	5.61	21.08	
24	Debt equity ratio			Textual Information(1)
25	Debt service coverage ratio			Textual Information(2)
26	Interest service coverage ratio			Textual Information(3)
27	Disclosure of notes on financial results	Textual Information(4)		

Statement of Asset and Liabilities		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
	Assets	
1	Non-current assets	
	Property, plant and equipment	16291.9
	Capital work-in-progress	7466.42
	Investment property	0
	Goodwill	965.46
	Other intangible assets	109.37
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	Non-current financial assets	
	Non-current investments	20.07
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	395.5
	Total non-current financial assets	415.57
	Deferred tax assets (net)	598.4
	Other non-current assets	320.03

	Total non-current assets	26167.15
2	Current assets	
	Inventories	24056.26
	Current financial asset	
	Current investments	0
	Trade receivables, current	12943.68
	Cash and cash equivalents	3928.07
	Bank balance other than cash and cash equivalents	74.86
	Loans, current	0
	Other current financial assets	168.14
	Total current financial assets	17114.75
	Current tax assets (net)	0
	Other current assets	6410.3
	Total current assets	47581.31
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	73748.46
	Total current assets	47581.31
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	73748.46
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1406.23

	Other equity	57884.67
	Total equity attributable to owners of parent	59290.9
	Non controlling interest	0
	Total equity	59290.9
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	300
	Trade Payables, non-current	
	(A) Total outstanding dues of micro enterprises and small enterprises	0
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0
	Total Trade payable	0
	Other non-current financial liabilities	0
	Total non-current financial liabilities	300
	Provisions, non-current	102.36
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	4.07
	Other non-current liabilities	0
	Total non-current liabilities	406.43
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	10897.42
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	158.45
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1950.05

	Total Trade payable	2108.5
	Other current financial liabilities	322.25
	Total current financial liabilities	13328.17
	Other current liabilities	332.46
	Provisions, current	36.52
	Current tax liabilities (Net)	347.36
	Deferred government grants, Current	6.62
	Total current liabilities	14051.13
3	Liabilities directly associated with assets in disposal group classified as held for sale	0
4	Regulatory deferral account credit balances and related deferred tax liability	0
	Total liabilities	14457.56
	Total equity and liabilities	73748.46
	Disclosure of notes on assets and liabilities	Textual Information(1)

Other Comprehensive Income			
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be classified to Profit or Loss	-18.23	-18.23
	Total Amount of items that will not be reclassified to profit and loss	-18.23	-18.23
2	Income tax relating to items that will not be reclassified to profit or loss	-4.59	-4.59
3	Amount of items that will be reclassified to profit and loss		
	Total Amount of items that will be reclassified to profit and loss		
4	Income tax relating to items that will be reclassified to profit or loss	0.00	0.00
5	Total Other comprehensive income	-13.64	-13.64

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	7828.47
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1218.34
	Adjustments for decrease (increase) in inventories	-11103.88
	Adjustments for decrease (increase) in trade receivables, current	-2495.27
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-3603.83
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-87.91
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1076.45
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-451.61

	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1664.1
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0
	Adjustments for provisions, current	0
	Adjustments for provisions, non-current	0
	Adjustments for other financial liabilities, current	0
	Adjustments for other financial liabilities, non-current	0
	Adjustments for unrealised foreign exchange losses gains	0
	Adjustments for dividend income	0.21
	Adjustments for interest income	209.08
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	-4.86
	Adjustments for undistributed profits of associates	0
	Other adjustments for which cash effects are investing or financing cash flow	0
	Other adjustments to reconcile profit (loss)	0
	Other adjustments for non-cash items	0.42
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-13997.34
	Net cash flows from (used in) operations	-6168.87
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1931.42
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-8100.29

3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0
	Cash flows used in obtaining control of subsidiaries or other businesses	0
	Other cash receipts from sales of equity or debt instruments of other entities	0
	Other cash payments to acquire equity or debt instruments of other entities	0
	Other cash receipts from sales of interests in joint ventures	0
	Other cash payments to acquire interests in joint ventures	0
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0
	Proceeds from sales of property, plant and equipment	28.6
	Purchase of property, plant and equipment	8882.37
	Proceeds from sales of investment property	0
	Purchase of investment property	0
	Proceeds from sales of intangible assets	0
	Purchase of intangible assets	0
	Proceeds from sales of intangible assets under development	0
	Purchase of intangible assets under development	0
	Proceeds from sales of goodwill	0
	Purchase of goodwill	0
	Proceeds from biological assets other than bearer plants	0
	Purchase of biological assets other than bearer plants	0
	Proceeds from government grants	0
	Proceeds from sales of other long-term assets	0
	Purchase of other long-term assets	0
	Cash advances and loans made to other parties	0

	Cash receipts from repayment of advances and loans made to other parties	0
	Cash payments for future contracts, forward contracts, option contracts and swap contracts	0
	Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0
	Dividends received	0.21
	Interest received	215.53
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1852.11
	Net cash flows from (used in) investing activities	-6785.92
4	Cash flows from used in financing activities	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	18453.71
	Proceeds from issuing other equity instruments	0
	Payments to acquire or redeem entity's shares	0
	Payments of other equity instruments	0
	Proceeds from exercise of stock options	0
	Proceeds from issuing debentures notes bonds etc	0
	Proceeds from borrowings	0
	Repayments of borrowings	-1138.1
	Payments of lease liabilities	0
	Dividends paid	651.26
	Interest paid	1197.44
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	17743.11

	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2856.9
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	2856.9
	Cash and cash equivalents cash flow statement at beginning of period	1071.17
	Cash and cash equivalents cash flow statement at end of period	3928.07

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Consolidated results		Yes	
	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	L Mukundan & Associates	Yes	30-09-2027