

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	Standalone	
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	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	11-08-2023	
Indicate Company website link for updated RPT policy of the Company	https://poel.com/wp-content/uploads/pdocs/2024/05/Related_Party_Transaction_Policy.pdf	
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	Yes	
No. of times funds raised during the quarter	2	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The Disclosure for default on loans and Debt Securities is not applicable to the Company

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		Standalone	Standalone
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	51663.49	202826.59
	Other income	14.87	365.56
	Total income	51678.36	203192.15
2	Expenses		
(a)	Cost of materials consumed	47982.63	182229.24
(b)	Purchases of stock-in-trade	0.49	702.84
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-2014.07	-1018.03
(d)	Employee benefit expense	723.7	2534.12
(e)	Finance costs	188.3	1164.33
(f)	Depreciation, depletion and amortisation expense	314.94	1118.48
(g)	Other Expenses		
1	Other Expenses	2264.65	7988.78
	Total other expenses	2264.65	7988.78
	Total expenses	49460.64	194719.76
3	Total profit before exceptional items and tax	2217.72	8472.39
4	Exceptional items	0	0
5	Total profit before tax	2217.72	8472.39
6	Tax expense		
7	Current tax	545.86	2110.51
8	Deferred tax	-128.89	-144.38
9	Total tax expenses	416.97	1966.13
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	1800.75	6506.26
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	1800.75	6506.26
17	Other comprehensive income net of taxes	-13.64	-13.64
18	Total Comprehensive Income for the period	1787.11	6492.62
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
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		58345.26
23	Earnings per share		

i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	6.4	24.69
	Diluted earnings (loss) per share from continuing operations	6.08	23.63
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	6.4	24.69
	Diluted earnings (loss) per share from continuing and discontinued operations	6.08	23.63
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	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	11892.7
	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	3997.51
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	895.05
	Total non-current financial assets	4892.56
	Deferred tax assets (net)	480.36
	Other non-current assets	318.13
	Total non-current assets	26125
2	Current assets	
	Inventories	23218.28
	Current financial asset	
	Current investments	0
	Trade receivables, current	12678.18
	Cash and cash equivalents	3919.77
	Bank balance other than cash and cash equivalents	51.61
	Loans, current	0
	Other current financial assets	1054.61
	Total current financial assets	17704.17
	Current tax assets (net)	0
	Other current assets	6083.19
	Total current assets	47005.64
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	73130.64
	Total current assets	47005.64
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	73130.64
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1406.23
	Other equity	58345.26
	Total equity attributable to owners of parent	59751.49
	Non controlling interest	
	Total equity	59751.49
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	10014.17
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	148.16
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1861.92
	Total Trade payable	2010.08
	Other current financial liabilities	255.56
	Total current financial liabilities	12279.81
	Other current liabilities	302.41
	Provisions, current	36.52
	Current tax liabilities (Net)	347.36
	Deferred government grants, Current	6.62
	Total current liabilities	12972.72
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	13379.15
	Total equity and liabilities	73130.64
	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	Standalone	Standalone
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
1	Items that will not be reclassified 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	Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	8472.39
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	1164.33
	Adjustments for decrease (increase) in inventories	-10831.9
	Adjustments for decrease (increase) in trade receivables, current	-2558.57
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-3620.78
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-295.08
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	1050.08
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	-262.09
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	1118.48
	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)	-14449.26
	Net cash flows from (used in) operations	-5976.87
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1931.02
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-7907.89
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	8854.64
	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	215.1
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	1862.11
	Net cash flows from (used in) investing activities	-6748.62
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	-867.73
	Payments of lease liabilities	0
	Dividends paid	651.26
	Interest paid	1164.33
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	17505.85
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	2849.34
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	2849.34
	Cash and cash equivalents cash flow statement at beginning of period	1070.43
	Cash and cash equivalents cash flow statement at end of period	3919.77

Format for Disclosure of Related Party Transactions (applicable only for

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction		Details of the counterparty			Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period
	Name	PAN	Name	PAN	Relationship of the counterparty with the listed entity or its subsidiary							
1	Pondy Oxides & Chemicals Limited	AAACP5102D	Anil Kumar Bansal		Promoter and Whole-time Director	Loan		2000	NA			146.5
2	Pondy Oxides & Chemicals Limited	AAACP5102D	Anil Kumar Bansal		Promoter and Whole-time Director	Loan			NA			14.18
3	Pondy Oxides & Chemicals Limited	AAACP5102D	Anil Kumar Bansal		Promoter and Whole-time Director	Interest paid			NA			35.85
4	Pondy Oxides & Chemicals Limited	AAACP5102D	Anil Kumar Bansal		Promoter and Whole-time Director	Remuneration			NA			60.11
5	Pondy Oxides & Chemicals Limited	AAACP5102D	Ashish Bansal		Promoter and Managing Director	Loan		1000	NA			31.42
6	Pondy Oxides & Chemicals Limited	AAACP5102D	Ashish Bansal		Promoter and Managing Director	Loan			NA			185.92
7	Pondy Oxides & Chemicals Limited	AAACP5102D	Ashish Bansal		Promoter and Managing Director	Interest paid			NA			4.22
8	Pondy Oxides & Chemicals Limited	AAACP5102D	Ashish Bansal		Promoter and Managing Director	Remuneration			NA			120.32
9	Pondy Oxides & Chemicals Limited	AAACP5102D	K Kumaravel		Director Finance & Company Secretary	Loan		100	NA			10.5
10	Pondy Oxides & Chemicals Limited	AAACP5102D	K Kumaravel		Director Finance & Company Secretary	Loan			NA			0.23
11	Pondy Oxides & Chemicals Limited	AAACP5102D	K Kumaravel		Director Finance & Company Secretary	Interest paid			NA			0.92
12	Pondy Oxides & Chemicals Limited	AAACP5102D	K Kumaravel		Director Finance & Company Secretary	Remuneration			NA			29.17
13	Pondy Oxides & Chemicals Limited	AAACP5102D	B Vijay		Chief Financial Officer	Remuneration			NA			19.8
14	Pondy Oxides & Chemicals Limited	AAACP5102D	K Mahalakshmi		Relative of KMP	Any other transaction	Professional charges		NA			9
15	Pondy Oxides &	AAACP5102D	POCL Future Tech Private		Wholly-owned	Investment			NA			0

	Chemicals Limited		Limited		Subsidiary							
16	Pondy Oxides & Chemicals Limited	AAACP5102D	POCL Future Tech Private Limited		Wholly-owned Subsidiary	Loan		3000	NA			597.08
17	Pondy Oxides & Chemicals Limited	AAACP5102D	POCL Future Tech Private Limited		Wholly-owned Subsidiary	Loan			NA			1105.36
18	Pondy Oxides & Chemicals Limited	AAACP5102D	POCL Future Tech Private Limited		Wholly-owned Subsidiary	Interest received			NA			66.21
19	Pondy Oxides & Chemicals Limited	AAACP5102D	POCL Future Tech Private Limited		Wholly-owned Subsidiary	Sale of goods or services		500	NA			122.02
20	Pondy Oxides & Chemicals Limited	AAACP5102D	POCL Future Tech Private Limited		Wholly-owned Subsidiary	Purchase of goods or services			NA			25.88
21	Pondy Oxides & Chemicals Limited	AAACP5102D	Harsha Exito Engineering Private Limited		Wholly-owned Subsidiary	Investment			NA			0
22	Pondy Oxides & Chemicals Limited	AAACP5102D	Harsha Exito Engineering Private Limited		Wholly-owned Subsidiary	Loan		300	NA			168.07
23	Pondy Oxides & Chemicals Limited	AAACP5102D	Harsha Exito Engineering Private Limited		Wholly-owned Subsidiary	Loan			NA			202.86
24	Pondy Oxides & Chemicals Limited	AAACP5102D	Harsha Exito Engineering Private Limited		Wholly-owned Subsidiary	Interest received			NA			4.46
25	Pondy Oxides & Chemicals Limited	AAACP5102D	Harsha Exito Engineering Private Limited		Wholly-owned Subsidiary	Any other transaction	Rent Paid		NA			15.08
26	Pondy Oxides & Chemicals Limited	AAACP5102D	Metier Enterprises (India) Private Limited		Related Party	Loan		200	NA			0.47
27	Pondy Oxides & Chemicals Limited	AAACP5102D	Metier Enterprises (India) Private Limited		Related Party	Interest paid			NA			4.58
Total value of transaction during the reporting period											2980.21	

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 Standalone 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

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	25-02-2024
Amount Raised	13250
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Purchase of Fixed Assets including Plant and Machinery	Not Applicable	5500	0	31.29	0	
2	Deployment towards Working Capital	Not Applicable	4900	0	39.8	0	
3	General Corporate Purpose	Not Applicable	2850	0	3.13	0	

Signatory Details	
Name of signatory	K Kumaravel
Designation of person	Company Secretary and Compliance Officer
Place	Chennai
Date	16-05-2025

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)	
Mode of Fund Raising	QIP
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	20-12-2024
Amount Raised	17500
Report filed for Quarter ended	31-03-2025
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Funding working capital requirements of our Company	Not Applicable	8150	0	2823.65	0	
2	Capital expenditure of our Company for setting up recycling and processing unit in Thiruvallur, Tamil Nadu	Not Applicable	4975.45	0	1349.47	0	
3	General Corporate purposes	Not Applicable	3771.27	0	3771.27	0	
4	Issue Expenses	Not Applicable	603.28	0	163.24	0	