

PONDY OXIDES AND CHEMICALS LIMITED **POCL**[®]

23rd July 2025

National Stock Exchange of India Ltd
Exchange Plaza, 5th 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: Submission of Un-audited Standalone and Consolidated financial results for the quarter ended 30th June 2025

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 23rd July 2025, considered and approved the Un-audited Standalone and Consolidated financial results for the quarter ended 30th June 2025.

In this regard, please find attached the Unaudited Standalone and Consolidated financial statements for the quarter ended 30th June 2025.

The meeting commenced at 03.00 p.m. and concluded at 04.50 p.m.

Kindly take the disclosure on record.

Thanking you

Yours faithfully
For **Pondy Oxides and Chemicals Limited**

K. Kumaravel
Director Finance & Company Secretary

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 Unaudited Standalone financial results for the quarter ended June 30,2025 under Ind AS

Rs. in Lakhs				
Sl No	Particulars	Quarter ended		Year ended
		June 30,2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2025 (Audited)
1	Income			
	(a) Revenue from Operations	59,617.02	51,663.49	43,677.63
	(b) Other Income (Net)	177.24	14.87	112.05
	Total Income	59,794.26	51,678.36	43,789.68
2	Expenses			
	(a) Cost of materials consumed	53,801.55	47,982.63	39,329.03
	(b) Purchase of stock-in-trade - Traded goods	-	0.49	337.99
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	(1,173.39)	(2,014.07)	(585.83)
	(d) Employee benefit expenses	729.90	723.70	611.07
	(e) Finance costs	297.42	188.30	222.83
	(f) Depreciation and amortization expense	350.05	314.94	222.28
	(g) Other expenses	2,127.88	2,264.65	1,724.13
	Total Expenses	56,133.41	49,460.64	41,861.50
3	Profit/ (loss) before exceptional items and tax (1-2)	3,660.85	2,217.72	1,928.18
4	Exceptional items	-	-	-
5	Profit/ (loss) before tax (3+4)	3,660.85	2,217.72	1,928.18
6	Tax expense			
	(a) Current tax	856.18	545.86	466.12
	(b) Deferred tax charge/ (credit)	49.28	(128.89)	9.39
	Total Tax Expenses	905.46	416.97	475.51
7	Net Profit for the period (5-6)	2,755.39	1,800.75	1,452.67
8	Other comprehensive income , net of income tax			
	(a) items that will not be reclassified to profit or loss	-	(18.23)	-
	(b) income tax relating to items that will not be reclassified to profit or loss	-	4.59	-
	Total other comprehensive income , net of income tax	-	(13.64)	-
9	Total comprehensive income/ (loss) for the period (7+8)	2,755.39	1,787.11	1,452.67
10	Paid-up equity share capital	1,504.35	1,406.23	1,406.23
	Face value per share (Rs)	5.00	5.00	5.00
11	Reserves (excluding Revaluation Reserve)			58,345.26
12	Earning per share (Face value of Rs 5 each) (not annualised)			
	- Basic	9.54	6.40	5.76
	- Diluted	9.54	6.08	5.56

Notes:

- The above unaudited standalone financial results of the Company for the quarter ended 30th June 2025, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 23rd July 2025. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 has been completed by the Statutory Auditors.
- Since the segment information as per Ind AS 108 - Operating Segments is provided in the consolidated unaudited financial results, the same is not provided separately for the standalone audited financial results.
- During the quarter, board of directors have allotted 19,62,328 equity shares of Rs. 5/- each upon the conversion of 9,81,164 warrants of Rs. 10/- each. As on 30th June 2025, the outstanding number of warrants pending for conversion is 2,12,131 of Rs. 10/- each.
- The figures for the preceding quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the unaudited published year to date figure up to third quarter ended December 31, 2024
- Previous year figures are re grouped wherever necessary.

for Pondy Oxides and Chemicals Limited



Place: Chennai
Date : July 23, 2025

Ashish Bansal
Managing Director
DIN : 01543967

Pondy Oxides And Chemicals Limited

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Statement of Unaudited Consolidated financial results for the quarter ended June 30,2025 under Ind AS

Sl No	Particulars	Quarter ended			Rs. in Lakhs
		June 30,2025	March 31, 2025	June 30, 2024	Year ended
		(Unaudited)	(Audited)	(Unaudited)	March 31, 2025 (Audited)
1	Income				
	(a) Revenue from Operations	60,283.26	52,371.19	44,493.80	2,05,690.53
	(b) Other Income (Net)	138.92	(23.57)	77.73	225.03
	Total Income	60,422.18	52,347.62	44,571.53	2,05,915.56
2	Expenses				
	(a) Cost of materials consumed	54,150.05	48,322.21	39,896.62	1,84,400.11
	(b) Purchase of stock-in-trade - Traded goods	72.10	16.82	405.55	810.62
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	(1,030.81)	(1,820.14)	(578.16)	(1,053.94)
	(d) Employee benefit expenses	763.83	751.32	643.09	2,657.74
	(e) Finance costs	317.87	202.95	233.37	1,218.34
	(f) Depreciation and amortization expense	469.65	451.53	357.06	1,664.10
	(g) Other expenses	2,235.44	2,337.03	1,828.48	8,390.12
	Total Expenses	56,978.13	50,261.72	42,786.01	1,98,087.09
3	Profit/ (loss) before exceptional items and tax (1-2)	3,444.05	2,085.90	1,785.52	7,828.47
4	Exceptional items				
5	Profit/ (loss) before tax (3+4)	3,444.05	2,085.90	1,785.52	7,828.47
6	Tax expense				
	(a) Current tax	856.18	545.86	466.12	2,110.51
	(b) Deferred tax charge/ (credit)	71.37	(120.69)	23.65	(87.50)
	Total Tax Expenses	927.55	425.17	489.77	2,023.01
7	Net Profit for the period (5-6)	2,516.50	1,660.73	1,295.75	5,805.46
8	Other comprehensive income , net of income tax				
	(a) items that will not be reclassified to profit or loss	-	(18.23)	-	(18.23)
	(b) income tax relating to items that will not be reclassified to profit or loss	-	4.59	-	4.59
	Total other comprehensive income , net of income tax	-	(13.64)	-	(13.64)
9	Total comprehensive income/ (loss) for the period (7+8)	2,516.50	1,647.09	1,295.75	5,791.82
10	Paid-up equity share capital	1,504.35	1,406.23	1,261.10	1,406.23
	Face value per share (Rs)	5.00	5.00	5.00	5.00
11	Reserves (excluding Revaluation Reserve)				57,884.67
12	Earning per share (Face value of Rs 5 each) (not annualised)				
	- Basic	8.72	5.91	5.14	22.03
	- Diluted	8.72	5.61	4.96	21.08

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Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the quarter ended June 30, 2025

Rs. in Lakhs					
S No	Particulars	Quarter ended			Year ended
		June 30,2025 (Unaudited)	March 31, 2025 (Audited)	June 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1	Segment revenue				
	(a) Lead	50,574.18	47,747.30	43,334.40	1,96,236.22
	(b) Copper	8,857.37	3,628.07	-	5,554.85
	(c) Others	851.71	995.82	1,159.40	3,899.46
	Total segment revenue	60,283.26	52,371.19	44,493.80	2,05,690.53
2	Segment results				
	(a) Lead	3,980.11	2,974.45	2,593.81	11,252.74
	(b) Copper	316.24	198.47	(14.69)	246.38
	(c) Others	(125.23)	(143.74)	(108.57)	(580.51)
	Total segment results	4,171.12	3,029.18	2,470.55	10,918.61
	Less:				
	(a) Finance cost	317.87	202.95	233.37	1,218.34
	(b) Other Unallocable expenditure net off unallocable income	409.20	740.33	451.66	1,871.80
	Profit/ (loss) before tax	3,444.05	2,085.90	1,785.52	7,828.47
	Less : Tax expense	927.55	425.17	489.77	2,023.01
	Net Profit for the period	2,516.50	1,660.73	1,295.75	5,805.46
3	Segment assets				
	(a) Lead	50,854.28	46,926.53	41,530.46	46,926.53
	(b) Copper	9,092.08	6,572.45	945.24	6,572.45
	(c) Others	6,352.82	6,801.97	7,475.80	6,801.97
	(d) Unallocated	14,505.99	13,447.51	9,557.68	13,447.51
	Total assets	80,805.17	73,748.46	59,509.18	73,748.46
4	Segment liabilities				
	(a) Lead	1,692.87	2,225.17	1,704.19	2,225.17
	(b) Copper	76.58	74.48	0.43	74.48
	(c) Others	149.12	134.93	114.64	134.93
	(d) Unallocated	13,348.31	12,023.00	20,669.73	12,023.00
	Total liabilities	15,266.88	14,457.58	22,488.99	14,457.58

Notes:

- The above unaudited consolidated financial results of the Company for the quarter ended 30th June 2025, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 23rd July 2025. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 has been completed by the Statutory Auditors.
- The group is operating in segments namely Lead, Copper and Other non ferrous metals and Plastics. However for the purpose of Segment reporting under IndAS 108, the other non ferrous metal and plastics does not meet the criteria laid down in the Standard as a reportable segment, the operations are reported under two segments namely Lead and Copper.
- During the quarter, board of directors have allotted 19,62,328 equity shares of Rs. 5/- each upon the conversion of 9,81,164 warrants of Rs. 10/- each. As on 30th June 2025, the outstanding number of warrants pending for conversion is 2,12,131 of Rs. 10/- each.
- The figures for the preceding quarter ended March 31, 2025 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2025 and the unaudited published year to date figure up to third quarter ended December 31, 2024
- Previous year figures are re grouped wherever necessary.

for Pondy Oxides and Chemicals Limited



Place: Chennai
Date : July 23, 2025

Ashish Bansal
Managing Director
DIN : 01543967



**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS
OF PONDY OXIDES AND CHEMICALS LIMITED FOR THE QUARTER ENDEND 30th JUNE, 2025**

To

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

1. We have reviewed the unaudited financial results of **Pondy Oxides and Chemicals Limited** (the "Company") for the Quarter ended June 30, 2025 which are included in the accompanying Statement of Unaudited Financial Results for the Quarter June 30, 2025. The Statement has been prepared by the Company's management pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
2. The Statement is the responsibility of the Company's management and has been approved by its board of directors in their meeting held on 23rd July 2025. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.
3. We conducted our review 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 (ICAI). 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 specified under section 143(10) of the companies Act, 2013, 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.



L.MUKUNDAN & ASSOCIATES
Chartered Accountants

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669, Mount Road,
Thousand Lights, Chennai

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Email: lmaishere@gmail.com

4. Attention is drawn to the fact that the figures for the quarter ended 31st March, 2025 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L Mukundan and Associates
Chartered Accountants
Firm Registration No.0102835

L.Mukundan Digitally signed
by L.Mukundan
Date:
2025.07.23
15:35:43 +05'30'

Place: Chennai
Date: 23-07-2025

L MUKUNDAN
Partner
Membership No. 204372
UDIN: 25204372BMJJK5407



INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON THE UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF PONDY OXIDES AND CHEMICALS LIMITED FOR THE QUARTER ENDED 30TH JUNE 2025.

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

1. We have reviewed the statement of unaudited consolidated financial results of Pondy Oxides and Chemicals Limited ("The Holding Co.") and its subsidiaries POCL Future Tech Private Limited and Harsha Exito Engineering Private Limited (The Holding Company and its subsidiaries together referred as " The Group") for the Quarter ended 30th June 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").
2. This Statement which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors in their meeting held on 23rd July 2025 , has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), 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 and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review
3. We conducted our review 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 (ICAI). 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 Holding Company's personnel responsible for financial and accounting matters and applying the analytical and other review procedures and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the companies Act, 2013, 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. We have not performed an audit and accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular No. CIR/CFD/CMDI/44/2019 dated 29th March, 2019 issued by the SEBI under regulations 33(8) of the Listing Regulations to the extent applicable.



4. The consolidated unaudited financial results include the interim financial information of two subsidiaries, whose financial statement (before consolidation adjustments) reflect total revenue of Rs. 738.72 lakhs, total profit after tax (238.89) lakhs and total comprehensive income of Rs. (238.89) lakhs, for the quarter ended 30th June, 2025 as considered in the consolidated unaudited financial results. This financial information has been reviewed by us for consolidation purpose, adjustments have been made by the management of the subsidiaries. Our opinion in so far relates to the affairs of the above-mentioned subsidiaries is based on consolidation adjustments prepared by the management of the subsidiaries and reviewed by us.
5. Our conclusion on the statement in respect of the matters stated in paragraph 4 above is not modified with respect to the financial information certified by the Management.
6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates referred to in paragraph 4, 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 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, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L Mukundan and Associates
Chartered Accountants
Firm Registration No.0102835

L.Mukundan Digitally signed
by L.Mukundan
Date: 2025.07.23
15:37:26 +05'30'

Place: Chennai
Date: 23-07-2025

L Mukundan
Partner
Membership No. 204372
UDIN: 25204372BMJJIL1414