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

NSE Symbol : POCL BSE Scrip Code: 532626 BSE Limited Corporate Relationship Department, Phiroze Jeejeebhoy Towers, Dalal Street, Mumbai – 400 001

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

KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai - 600 031. Tamil Nadu, India
 Phone : + 91-44-4296 5454 E-mail : info@pocl.com
 Web : 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 POCL ® CIN: L24294TN1995PLC030586 Statement of Unaudited Standalone financial results for the quarter ended June 30,2025 under Ind AS | | | | | | | |
|--|--|--------------|-----------------------------|------------------------------|-------------|--|--|
| | | | Ouarter ended | | Rs. in Lakh | | |
| SI No | Particulars | June 30,2025 | Year ended March 31, 202 | | | | |
| 51 140 | i ai ticulars | (Unaudited) | March 31, 2025 (Audited) | June 30, 2024 (Unaudited) | (Audited | | |
| 1 | Income | (| (| (| (| | |
| | (a) Revenue from Operations | 59,617.02 | 51,663.49 | 43,677.63 | 2,02,826.59 | | |
| | (b) Other Income (Net) | 177.24 | 14.87 | 112.05 | 365.56 | | |
| | Total Income | 59,794.26 | 51,678.36 | 43,789.68 | 2,03,192.15 | | |
| | | | | | | | |
| | Expenses | | | | | | |
| | (a) Cost of materials consumed | 53,801.55 | 47,982.63 | 39,329.03 | 1,82,229.24 | | |
| | (b) Purchase of stock-in-trade - Traded goods | - | 0.49 | 337.99 | 702.84 | | |
| | (c) Changes in inventories of work-in-progress, stock-in-trade and finished goods | (1,173.39) | (2,014.07) | (585.83) | (1,018.03 | | |
| | (d) Employee benefit expenses | 729.90 | 723.70 | 611.07 | 2,534.12 | | |
| | (e) Finance costs | 297.42 | 188.30 | 222.83 | 1,164.33 | | |
| | (f) Depreciation and amortization expense | 350.05 | 314.94 | 222.28 | 1,118.48 | | |
| | (g) Other expenses | 2,127.88 | 2,264.65 | 1,724.13 | 7,988.78 | | |
| | (g) outer expenses | 2,127.00 | 2,204.00 | 1,72410 | 1,500110 | | |
| | Total Expenses | 56,133.41 | 49,460.64 | 41,861.50 | 1,94,719.76 | | |
| 3 | Profit/ (loss) before exceptional items and tax (1-2) | 3,660.85 | 2,217.72 | 1,928.18 | 8,472.39 | | |
| | Exceptional items | - | | - | - | | |
| 5 | Profit/ (loss) before tax (3+4) | 3,660.85 | 2,217.72 | 1,928.18 | 8,472.39 | | |
| 6 | T | | | | | | |
| 0 | Tax expense (a) Current tax | 856.18 | 545.86 | 466.12 | 2,110.51 | | |
| | (b) Deferred tax charge/ (credit) | | | | , | | |
| | Total Tax Expenses | 49.28 | (128.89) | 9.39 | (144.38 | | |
| | Total Tax Expenses | 905.46 | 416.97 | 475.51 | 1,966.13 | | |
| 7 | Net Profit for the period (5-6) | 2,755.39 | 1,800.75 | 1,452.67 | 6,506.26 | | |
| - | | | | | | | |
| 8 | Other comprehensive income, net of income tax | | (10.00) | | (10.00 | | |
| | (a) items that will not be reclassified to profit or loss(b) income tax relating to items that will not be reclassified to profit or loss | - | (18.23) | - | (18.23 | | |
| | (b) income tax relating to remis that will not be reclassined 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) | 2 555 20 | 1 808 11 | 1 450 (5 | (400 (| | |
| y | total comprehensive filcome/ (1088) for the period (7+6) | 2,755.39 | 1,787.11 | 1,452.67 | 6,492.62 | | |
| 10 | Paid-up equity share capital | 1,504.35 | 1,406.23 | 1,261.10 | 1,406.2 | | |
| | Face value per share (Rs) | 5.00 | 5.00 | 5.00 | 5.0 | | |
| | | 5.00 | 5.00 | 5.00 | 5.0 | | |
| 11 | Reserves (excluding Revaluation Reserve) | | | | 58,345.20 | | |
| 12 | Earning per share (Face value of Rs 5 each) (not annualised) | | | | | | |
| | - Basic | 9.54 | 6.40 | 5.76 | 24.69 | | |
| | - Diluted | 9.54 | 6.08 | 5.56 | 23.63 | | |
| | | · | 0.00 | | 20100 | | |

Notes:

1 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.

2 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.

3 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.

4 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

5 Previous year figures are re grouped wherever necessary.



for Pondy Oxides and Chemicals Limited

Ashish Bansal Managing Director DIN : 01543967

| Image: construction Clonadited) Characteristic 1 Income 60,283.26 52,371.19 44,493.80 2, 0) Other nacome (%st) 138.92 (23.57) 77.73 2 2 Experses 60,422.18 52,347.62 44,571.53 2, 2 Experses 54,150.05 48,522.21 39,896.62 1, (a) Cost of materials consumed (1,030.81) (1,820.14) (578.16) 263.29 (b) Purchase of stock-in-trade goods 71.0 16.82 445.55 1, (c) Change inventories of work-in-progress, stock-in-trade and finished goods (1,030.81) (1,820.14) (578.16) (c) Finance costs 317.87 202.95 233.37 1,828.48 1 Total Expenses 56,978.13 50,261.72 42,786.01 1, 3 Profit/ (oss) hefore exceptional items and tax (1-2) 3,444.05 2,085.90 1,785.52 4 Exceptional items (34) 3,444.05 2,085.90 1,785.52 6 Tax expense 52,516.50 | CL [®] | P | 1 AS | nnai 600 031 bsite: www.pocl.com | Iarrington Road, Chetpet, Che l id: info@pocl.com We 995PLC030586 | Pondy Oxides And Regd. Office: KRM Centre, 4th Floor, # 2, F Ph.044 42965454 Fax: 044 42965455 Emai CIN: L24294TN1 Statement of Unaudited Consolidated financial result | | | |
|--|---|---------|--|---|---|---|----|--|--|
| SN No Particulars June 30,023 (funantifed) March 31,025 (funantifed) June 30,023 (funantifed) | Rs. in Lak | | | Quartar and ad | | | | | |
| (a) Revense from Operations 60,283.26 52,371.19 444,493.80 2, (b) Other Income (Net) 138.92 (23.57) 77.73 2 Total Income 60,422.18 52,347.62 444,571.53 2, 2 Expenses 60,422.18 54,150.05 48,322.21 39,896.62 1, (a) Cost of materials consumed (1,320.14) (578.16) 16.82 405.55 1, (c) Change in inventories of work-in-progress, stack-in-trade and finished goods 72.10 16.82 405.55 1, (c) Finance costs 731.787 202.95 233.37 1, 1, (c) Finance costs 317.87 202.95 233.37 1, 1, 3 Prodit/(tos) before exceptional items and fax (1-2) 3,444.05 2,085.90 1,785.52 1, 4 Exceptional items 56,978.13 54,586 466.12 1, 3 Prodit/(tos) before tax (3+4) 3,444.05 2,085.90 1,785.52 1, 4 Exceptional items 56,18 545 | March 31, 20 (Audite | 4 | | Particulars June 30,2025 March 31, 2025 June 30, 2024 | | | | | |
| 2 Expenses (a) Cost of materials consumed (b) Purchase of stack-in-trade - Traded goods (c) Changes in inventories of work-in-progress, stock-in-trade and finished goods (d) Employee benefit expenses (e) Finance costs (f) Employee benefit expenses (e) Finance costs (g) Other expenses (g) Other e | 2,05,690.5 225.0 | | <i>'</i> | <i>,</i> | · · | (a) Revenue from Operations | 1 | | |
| (a) Cost of materials consumed 54,150.05 48,322.21 39,896.62 1, (b) Purchase of stock-in-trade - Traded goods 72.10 16.82 405.55 1, (c) Changes of inventions of work-in-progress, stock-in-trade and finished goods (1,030.81) (1,820.14) (578.16) (d) Employee benefit expenses 763.83 751.32 643.09 643.09 (e) Finance costs 317.87 202.95 233.37 645.53 357.06 (g) Other expenses 2,235.44 2,337.03 1,828.48 1 Total Expenses 56.978.13 50,261.72 42,786.01 1, 3 Profit/(loss) before exceptional items and tax (1-2) 3,444.05 2,085.90 1,785.52 4 Exceptional items - - - - 5 Profit/(loss) before tax (3+4) 3,444.05 2,085.90 1,785.52 - 6 Tax expense 927.55 425.17 489.77 - 7 Net Profit for the period (5-6) 2,516.50 1,660.73 1,295.75 - 7 Net Profit for the period (5-6) 2,516.50 1,647.09 | 2,05,915.5 | | 44,571.53 | 52,347.62 | 60,422.18 | Total Income | | | |
| Image: Constraint of the second of | 1,84,400.1 810.6 (1,053.9 2,657.7 1,218.3 1,664.1 8,390.1 |) | 405.55 (578.16) 643.09 233.37 357.06 | 16.82 (1,820.14) 751.32 202.95 451.53 | 72.10 (1,030.81) 763.83 317.87 469.65 | (a) Cost of materials consumed (b) Purchase of stock-in-trade - Traded goods (c) Changes in inventories of work-in-progress, stock-in-trade and finished goods (d) Employee benefit expenses (e) Finance costs (f) Depreciation and amortization expense | 2 | | |
| 4 Exceptional items | 1,98,087.0 | | 42,786.01 | 50,261.72 | 56,978.13 | Total Expenses | | | |
| 4 Exceptional items | 7,828.4 | | 1,785,52 | 2.085.90 | 3 444 05 | Profit/(loss) before excentional items and tax (1.2) | 3 | | |
| 6 Tax expense (a) Current tax (b) Deferred tax charge/ (credit) 856.18 545.86 466.12 7 Net Profit for the period (5-6) 2,516.50 1,660.73 1,295.75 8 Other comprehensive income , net of income tax (a) items that will not be reclassified to profit or loss (b) income tax relating to items that will not be reclassified to profit or loss . (18.23) . . 9 Total other comprehensive income , net of income tax (a) items that will not be reclassified to profit or loss . (13.64) . 9 Total other comprehensive income , net of income tax . . (13.64) . 9 Total other comprehensive income , net of income tax 10 Paid-up equity share capital Face value per share (Rs) 1,504.35 1,406.23 1,261.10 11 Reserves (excluding Revaluation Reserve) 5.00 5.00 5.00 5.00 12 Earning per share (Face value of Rs 5 each) (not annualised) - Basic 8.72 5.91 5.14 | 7,02011 | | 1,700,02 | 2,000.00 | 3,111.00 | - | | | |
| (a) Current tax 856.18 545.86 466.12 (b) Deferred tax charge/(credit) 71.37 (120.69) 23.65 Total Tax Expenses 927.55 425.17 489.77 7 Net Profit for the period (5-6) 2,516.50 1,660.73 1,295.75 8 Other comprehensive income , net of income tax (a) items that will not be reclassified to profit or loss (b) income tax relating to items that will not be reclassified to profit or loss (b) income tax relating to items that will not be reclassified to profit or loss (c) 4.59 (d) ther comprehensive income , net of income tax (a) items that will not be reclassified to profit or loss (b) income tax relating to items that will not be reclassified to profit or loss (b) income tax relating to items that will not be reclassified to profit or loss (c) 4.59 (d) 4.59 (e) 100 9 Total comprehensive income / (loss) for the period (7+8) 2,516.50 1,647.09 1,295.75 10 Paid-up equity share capital Face value per share (Rs) 5.00 5.00 5.00 11 Reserves (excluding Revaluation Reserve) 1 5.91 5.14 | 7,828.4 | | 1,785.52 | 2,085.90 | 3,444.05 | Profit/ (loss) before tax (3+4) | 5 | | |
| 8 Other comprehensive income , net of income tax (a) items that will not be reclassified to profit or loss (b) income tax relating to items that will not be reclassified to profit or loss Control other comprehensive income , net of income tax (13.23) (13.24) (13.25) (13.264) 9 Total comprehensive income/ (loss) for the period (7+8) 2,516.50 1,647.09 1,295.75 10 Paid-up equity share capital Face value per share (Rs) 5.00 5.00 5.00 5.00 5.00 5.00 5.00 | 2,110.5 (87.5 2,023.0 | | 23.65 | (120.69) | 71.37 | (a) Current tax(b) Deferred tax charge/ (credit) | 6 | | |
| 8 Other comprehensive income , net of income tax (a) items that will not be reclassified to profit or loss (b) income tax relating to items that will not be reclassified to profit or loss (b) income tax relating to items that will not be reclassified to profit or loss (b) income tax relating to items that will not be reclassified to profit or loss (18.23) (19.25) Total other comprehensive income , net of income tax (13.64) (13.64) (13.64) (13.64) (13.64) (14.25) (15.04.35) (14.06.23) (1,261.10) (10) Paid-up equity share capital (1,504.35) (1,406.23) (1,261.10) (10) (11) Reserves (excluding Revaluation Reserve) (12) Earning per share (Face value of Rs 5 each) (not annualised) (- Basic (5,14) (5,14) | 5,805.4 | | 1,295,75 | 1,660.73 | 2.516.50 | Net Profit for the period (5-6) | 7 | | |
| 9 Total comprehensive income/ (loss) for the period (7+8) 2,516.50 1,647.09 1,295.75 10 Paid-up equity share capital Face value per share (Rs) 1,504.35 1,406.23 1,261.10 11 Reserves (excluding Revaluation Reserve) 5.00 5.00 5.00 12 Earning per share (Face value of Rs 5 each) (not annualised) - Basic 8.72 5.91 5.14 | (18.2 4.5 | | - | (18.23) 4.59 | - | (a) items that will not be reclassified to profit or loss(b) income tax relating to items that will not be reclassified to profit or loss | 8 | | |
| 10 Paid-up equity share capital Face value per share (Rs) 1,504.35 5.00 1,406.23 5.00 1,261.10 5.00 11 Reserves (excluding Revaluation Reserve) 5.00 5.00 12 Earning per share (Face value of Rs 5 each) (not annualised) - Basic 8.72 5.91 | (13.64 | | - | (13.64) | - | Total other comprehensive income , net of income tax | | | |
| 10 Paid-up equity share capital Face value per share (Rs) 1,504.35 5.00 1,406.23 5.00 1,261.10 5.00 11 Reserves (excluding Revaluation Reserve) 5.00 5.00 12 Earning per share (Face value of Rs 5 each) (not annualised) - Basic 8.72 5.91 | 5,791.8 | | 1 205 75 | 1 647 00 | 2 516 50 | Total comprehensive income/ (loss) for the period (7+8) | 9 | | |
| 12 Earning per share (Face value of Rs 5 each) (not annualised) - Basic 8.72 5.91 | 1,406.2 5.0 | D | 1,261.10 | 1,406.23 | 1,504.35 | Paid-up equity share capital | 10 | | |
| - Basic 8.72 5.91 5.14 | 57,884.0 | | | | | | | | |
| - Dinited 0.72 5.01 4.90 | 22.0 21.0 | | 5.14 4.96 | 5.91 5.61 | 8.72 8.72 | | 12 | | |

| | Regd. Office: KRM Cer Ph.044 42965454 Fax: 044 | tte, 4th Floor, # 2, Harrington 1 4 42965455 Email id: info@po CIN: L24294TN1995PLC03 ment-wise Revenue, Resul | Road, Chetpet, Chennai 6 cl.com Website: www 0586 | 500 031 y.pocl.com | POCL [®] |
|------|--|---|---|-----------------------|-------------------|
| | for | • the quarter ended June | 30, 2025 | | |
| | | | • | | Rs. in Lakhs |
| | | Quarter ended | | | Year ended |
| S No | Particulars | June 30,2025 | March 31, 2025 | June 30, 2024 | March 31, 2025 |
| | | (Unaudited) | (Audited) | (Unaudited) | (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 | , | . ,. | , | ,,., |
| 4 | 0 | | | | |
| | (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:

- 1 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.
- 2 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.
- 3 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.
- 4 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
- 5 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



L.MUKUNDAN & ASSOCIATES Chartered Accountants Flat No. 1,2, Kamala Arcade. 669, Mount Road, Thousand Lights, Chennai

Ph: 044- 28291328, 9840145586 Email: lmaishere@gmail.com

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

То

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 Flat No. 1,2, Kamala Arcade. 669, Mount Road, Thousand Lights, Chennai

Ph: 044- 28291328, 9840145586 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 neviewed 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.010283S

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

Place: Chennai Date: 23-07-2025 L MUKUNDAN Partner Membership No. 204372 UDIN: 25204372BMJJIK5407



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

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

То

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.



L.MUKUNDAN & ASSOCIATES Chartered Accountants

- 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.010283S



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

L Mukundan Partner Membership No. 204372 UDIN: 25204372BMJJIL1414

Place: Chennai Date: 23-07-2025