

# PONDY OXIDES AND CHEMICALS LIMITED **POCL®**

28<sup>th</sup> January 2026

**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: Submission of Un-audited Standalone and Consolidated financial results for the quarter and nine months ended 31<sup>st</sup> December 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 28<sup>th</sup> January 2026, considered and approved the Un-audited Standalone and Consolidated financial results for the quarter and nine months ended 31<sup>st</sup> December 2025.

In this regard, please find attached the Unaudited Standalone and Consolidated financial results for the quarter and nine months ended 31<sup>st</sup> December 2025.

The meeting commenced at 03.00 P.M. and concluded at 04:40 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@pool.com Website: www.pool.com  
 CIN: L24294TN1995PLC030586

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## Statement of Unaudited Standalone financial results for the quarter and nine months ended December 31,2025 under Ind AS

Sl No	Particulars	Quarter ended			Nine months ended		Year ended March 31, 2025 (Audited)
		December 31,2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31,2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	
<b>1</b>	<b>Income</b> (a) Revenue from Operations (b) Other Income (Net)	77,628.94 150.01	63,451.39 153.76	50,242.18 140.59	2,00,697.35 481.01	1,51,163.10 350.69	2,02,826.59 365.56
	<b>Total Income</b>	<b>77,778.95</b>	<b>63,605.15</b>	<b>50,382.77</b>	<b>2,01,178.36</b>	<b>1,51,513.79</b>	<b>2,03,192.15</b>
<b>2</b>	<b>Expenses</b> (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 (g) Other expenses	74,977.26 95.65 (6,518.81) 774.70 181.91 614.21 2,538.18	53,227.24 0.23 1,080.89 871.17 134.73 581.88 2,919.86	43,488.73 178.88 1,410.50 642.79 359.44 312.89 1,996.04	1,82,006.05 95.88 (6,611.31) 2,375.77 614.06 1,546.14 7,585.92	1,34,246.61 702.35 996.04 1,810.42 976.03 803.54 5,724.13	1,82,229.24 702.84 (1,018.03) 2,534.12 1,164.33 1,118.48 7,988.78
	<b>Total Expenses</b>	<b>72,663.10</b>	<b>58,816.00</b>	<b>48,389.27</b>	<b>1,87,612.51</b>	<b>1,45,259.12</b>	<b>1,94,719.76</b>
<b>3</b>	<b>Profit/ (loss) before exceptional items and tax (1-2)</b>	<b>5,115.85</b>	<b>4,789.15</b>	<b>1,993.50</b>	<b>13,565.85</b>	<b>6,254.67</b>	<b>8,472.39</b>
<b>4</b>	<b>Exceptional items</b>	-	-	-	-	-	-
<b>5</b>	<b>Profit/ (loss) before tax (3+4)</b>	<b>5,115.85</b>	<b>4,789.15</b>	<b>1,993.50</b>	<b>13,565.85</b>	<b>6,254.67</b>	<b>8,472.39</b>
<b>6</b>	<b>Tax expense</b> (a) Current tax (b) Deferred tax charge/ (credit)	1,348.95 11.19	1,265.05 (33.43)	495.39 (15.57)	3,470.18 27.04	1,564.65 (15.49)	2,110.51 (144.38)
	<b>Total Tax Expenses</b>	<b>1,360.14</b>	<b>1,231.62</b>	<b>479.82</b>	<b>3,497.22</b>	<b>1,549.16</b>	<b>1,966.13</b>
<b>7</b>	<b>Net Profit for the period (5-6)</b>	<b>3,755.71</b>	<b>3,557.53</b>	<b>1,513.68</b>	<b>10,068.63</b>	<b>4,705.51</b>	<b>6,506.26</b>
<b>8</b>	<b>Other comprehensive income , net of income tax</b> (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) 4.59
	<b>Total other comprehensive income , net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13.64)</b>
<b>9</b>	<b>Total comprehensive income/ (loss) for the period (7+8)</b>	<b>3,755.71</b>	<b>3,557.53</b>	<b>1,513.68</b>	<b>10,068.63</b>	<b>4,705.51</b>	<b>6,492.62</b>
<b>10</b>	Paid-up equity share capital Face value per share (Rs)	1,525.56 5.00	1,525.56 5.00	1,404.26 5.00	1,525.56 5.00	1,404.26 5.00	1,406.23 5.00
<b>11</b>	Reserves (excluding Revaluation Reserve)						58,345.26
<b>12</b>	Earning per share (Face value of Rs 5 each) (not annualised) - Basic - Diluted	12.31 12.31	12.08 12.08	5.75 5.39	33.78 33.78	18.26 17.43	24.69 23.63

### Notes:

- The above unaudited standalone financial results of the Company for the quarter and nine months ended 31st December 2025, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 28th January 2026. 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 unaudited financial results.
- On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes"), consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from changes in the regulatory framework. The management has assessed the incremental impact of the Labour Codes on its employee benefit obligations based on the information and estimate available as on date and accordingly, financial implication has been recognised in the statement of profit and loss in current quarter. The Company continues to monitor the finalisation of Central and State rules and upon clarifications / notification issued by the Government in relation to the Labour Codes will be appropriately accounted for.
- The company converted all its warrants by 30th September 2025 and as on 31st December 2025, the outstanding number of warrants pending for conversion is Nil.
- Previous year figures are re grouped wherever necessary.

for Pondy Oxides and Chemicals Limited



ASHISH  
BANSAL

Ashish Bansal  
Managing Director  
DIN : 01543967

# Pondy Oxides And Chemicals Limited

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 CIN: L24294TN1995PLC030586

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## Statement of Unaudited Consolidated financial results for the quarter and nine months ended December 31,2025 under Ind AS

SI No	Particulars	Quarter ended			Nine months ended		Year ended March 31, 2025 (Audited)
		December 31,2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31,2024 (Unaudited)	December 31, 2025 (Unaudited)	December 31, 2024 (Unaudited)	
1	<b>Income</b>						
	(a) Revenue from Operations	77,993.38	64,036.97	50,914.68	2,02,313.61	1,53,319.34	2,05,690.53
	(b) Other Income (Net)	110.02	110.45	101.65	359.39	248.60	225.03
	<b>Total Income</b>	<b>78,103.40</b>	<b>64,147.42</b>	<b>51,016.33</b>	<b>2,02,673.00</b>	<b>1,53,567.94</b>	<b>2,05,915.56</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	75,186.68	53,639.54	44,156.82	1,82,976.27	1,36,077.90	1,84,400.11
	(b) Purchase of stock-in-trade - Traded goods	124.79	14.93	186.56	211.82	793.80	810.62
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	(6,473.02)	1,076.11	1,234.20	(6,427.72)	766.20	(1,053.94)
	(d) Employee benefit expenses	808.76	908.51	675.13	2,481.10	1,906.42	2,657.74
	(e) Finance costs	189.65	156.79	372.64	664.31	1,015.39	1,218.34
	(f) Depreciation and amortization expense	696.19	689.73	449.99	1,855.57	1,212.57	1,664.10
	(g) Other expenses	2,659.44	3,041.49	2,117.35	7,936.37	6,053.09	8,390.12
	<b>Total Expenses</b>	<b>73,192.49</b>	<b>59,527.10</b>	<b>49,192.69</b>	<b>1,89,697.72</b>	<b>1,47,825.37</b>	<b>1,98,087.09</b>
3	<b>Profit/ (loss) before exceptional items and tax (1-2)</b>	<b>4,910.91</b>	<b>4,620.32</b>	<b>1,823.64</b>	<b>12,975.28</b>	<b>5,742.57</b>	<b>7,828.47</b>
4	<b>Exceptional items</b>						
5	<b>Profit/ (loss) before tax (3+4)</b>	<b>4,910.91</b>	<b>4,620.32</b>	<b>1,823.64</b>	<b>12,975.28</b>	<b>5,742.57</b>	<b>7,828.47</b>
6	<b>Tax expense</b>						
	(a) Current tax	1,348.95	1,265.05	495.39	3,470.18	1,564.65	2,110.51
	(b) Deferred tax charge/ (credit)	31.36	(31.91)	4.95	70.82	33.19	(87.50)
	<b>Total Tax Expenses</b>	<b>1,380.31</b>	<b>1,233.14</b>	<b>500.34</b>	<b>3,541.00</b>	<b>1,597.84</b>	<b>2,023.01</b>
7	<b>Net Profit for the period (5-6)</b>	<b>3,530.60</b>	<b>3,387.18</b>	<b>1,323.30</b>	<b>9,434.28</b>	<b>4,144.73</b>	<b>5,805.46</b>
8	<b>Other comprehensive income , net of income tax</b>						
	(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
	<b>Total other comprehensive income , net of income tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13.64)</b>
9	<b>Total comprehensive income/ (loss) for the period (7+8)</b>	<b>3,530.60</b>	<b>3,387.18</b>	<b>1,323.30</b>	<b>9,434.28</b>	<b>4,144.73</b>	<b>5,791.82</b>
10	Paid-up equity share capital	1,525.56	1,525.56	1,404.26	1,525.56	1,404.26	1,406.23
	Face value per share (Rs)	5.00	5.00	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	11.57	11.50	5.03	31.65	16.08	22.03
	- Diluted	11.57	11.50	4.71	31.65	15.35	21.08

**Pondy Oxides And Chemicals Limited**

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**Consolidated Segment-wise Revenue, Results, Assets and Liabilities  
 for the nine months ended December 31, 2025**

S No	Particulars	Quarter ended		Nine months ended		Year ended
		December 31,2025 (Unaudited)	September 30, 2025 (Unaudited)	December 31,2024 (Unaudited)	December 31,2025 (Unaudited)	December 31,2024 (Unaudited)
<b>1</b>	<b>Segment revenue</b>					
	(a) Lead	<b>64,904.20</b>	<b>54,780.48</b>	<b>49,172.80</b>	<b>1,70,258.86</b>	<b>1,48,488.24</b>
	(b) Copper	<b>12,416.89</b>	<b>8,360.37</b>	<b>876.44</b>	<b>29,634.63</b>	<b>1,923.89</b>
	(c) Others	<b>672.29</b>	<b>896.12</b>	<b>865.44</b>	<b>2,420.12</b>	<b>2,907.21</b>
	<b>Total segment revenue</b>	<b>77,993.38</b>	<b>64,036.97</b>	<b>50,914.68</b>	<b>2,02,313.61</b>	<b>1,53,319.34</b>
<b>2</b>	<b>Segment results</b>					
	(a) Lead	<b>5,396.94</b>	<b>4,850.24</b>	<b>2,707.64</b>	<b>14,227.29</b>	<b>8,236.91</b>
	(b) Copper	<b>408.22</b>	<b>384.29</b>	<b>53.42</b>	<b>1,108.75</b>	<b>78.16</b>
	(c) Others	<b>(98.84)</b>	<b>(116.53)</b>	<b>(118.03)</b>	<b>(340.60)</b>	<b>(412.90)</b>
	<b>Total segment results</b>	<b>5,706.32</b>	<b>5,118.00</b>	<b>2,643.03</b>	<b>14,995.44</b>	<b>7,902.17</b>
	Less:					
	(a) Finance cost	<b>189.65</b>	<b>156.79</b>	<b>372.64</b>	<b>664.31</b>	<b>1,015.39</b>
	(b) Other Unallocable expenditure net off unallocable income	<b>605.76</b>	<b>340.89</b>	<b>446.75</b>	<b>1,355.85</b>	<b>1,144.21</b>
	<b>Profit/ (loss) before tax</b>	<b>4,910.91</b>	<b>4,620.32</b>	<b>1,823.64</b>	<b>12,975.28</b>	<b>5,742.57</b>
	Less : Tax expense	<b>1,380.31</b>	<b>1,233.14</b>	<b>500.34</b>	<b>3,541.00</b>	<b>1,597.84</b>
	<b>Net Profit for the period</b>	<b>3,530.60</b>	<b>3,387.18</b>	<b>1,323.30</b>	<b>9,434.28</b>	<b>4,144.73</b>
<b>3</b>	<b>Segment assets</b>					
	(a) Lead	<b>56,618.50</b>	<b>40,268.01</b>	<b>41,087.46</b>	<b>56,618.50</b>	<b>41,087.46</b>
	(b) Copper	<b>17,080.76</b>	<b>9,348.42</b>	<b>2,782.67</b>	<b>17,080.76</b>	<b>2,782.67</b>
	(c) Others	<b>5,933.80</b>	<b>6,353.17</b>	<b>7,403.30</b>	<b>5,933.80</b>	<b>7,403.30</b>
	(d) Unallocated	<b>14,634.93</b>	<b>20,850.93</b>	<b>23,950.58</b>	<b>14,634.93</b>	<b>23,950.58</b>
	<b>Total assets</b>	<b>94,267.99</b>	<b>76,820.53</b>	<b>75,224.01</b>	<b>94,267.99</b>	<b>75,224.01</b>
<b>4</b>	<b>Segment liabilities</b>					
	(a) Lead	<b>1,515.67</b>	<b>1,799.64</b>	<b>3,022.79</b>	<b>1,515.67</b>	<b>3,022.79</b>
	(b) Copper	<b>539.13</b>	<b>147.83</b>	<b>15.66</b>	<b>539.13</b>	<b>15.66</b>
	(c) Others	<b>90.88</b>	<b>105.01</b>	<b>221.38</b>	<b>90.88</b>	<b>221.38</b>
	(d) Unallocated	<b>20,025.17</b>	<b>6,104.06</b>	<b>14,058.17</b>	<b>20,025.17</b>	<b>14,058.17</b>
	<b>Total liabilities</b>	<b>22,170.85</b>	<b>8,156.54</b>	<b>17,318.00</b>	<b>22,170.85</b>	<b>17,318.00</b>

**Notes:**

- The above unaudited consolidated financial results of the Company for the quarter and nine months ended 31st December 2025, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 28th January 2026. 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.
- On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes"), consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from changes in the regulatory framework. The management has assessed the incremental impact of the Labour Codes on its employee benefit obligations based on the information and estimate available as on date and accordingly, financial implication has been recognised in the statement of profit and loss in current quarter. The Group continues to monitor the finalisation of Central and State rules and upon clarifications / notification issued by the Government in relation to the Labour Codes will be appropriately accounted for.
- The company converted all its warrants by 30th September 2025 and as on 31st December 2025, the outstanding number of warrants pending for conversion is Nil.
- Previous year figures are re grouped wherever necessary.

*for Pondy Oxides and Chemicals Limited*



ASHISH  
BANSAL  
Ashish Bansal  
Managing Director  
DIN : 01543967

Place: Chennai  
Date : January 28, 2026



Independent Auditor's Limited Review Report on the Unaudited Standalone financial results for the quarter and nine months ended 31st December 2025 of M/s Pondy Oxides and Chemicals Limited pursuant to 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

1. We have reviewed the unaudited standalone financial results of Pondy Oxides and Chemicals Limited (the "Company") for the Quarter and Nine months ended 31<sup>st</sup> December 2025 which are included in the accompanying 'Statement of Unaudited Financial Results for the Quarter and Nine months ended 31<sup>st</sup> December 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 (the "Listing Regulations, 2015") and SEBI Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016.
2. The Statement is the responsibility of the Company's management and has been approved by its board of directors of the company at their meeting held on 28<sup>th</sup> January 2026. 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.



4. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying the analytical and other review procedures and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the Statement has not been prepared in all material respects in accordance with Ind-AS and other recognised accounting practices and policies, and has not disclosed the information required to be disclosed in terms of Regulation 33 of the (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular CIR/ CFD/ FAC/ 62/ 2016 dated July 5, 2016 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

**Lakshmi**  
**Narasimhan**  
**Mukundan**

Digitally signed by  
Lakshmi Narasimhan  
Mukundan  
Date: 2026.01.28  
15:38:17 +05'30'

Place : Chennai  
Date : 28.01.2026

**L MUKUNDAN**  
*Partner*  
Membership No. 204372  
UDIN: 26204372VIWREW5330



**Independent Auditor's Limited Review Report on the Unaudited Consolidated financial results for the quarter and nine months ended 31st December 2025 of M/s Pondy Oxides and Chemicals Limited pursuant to 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.

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 & Harsha Exito Engineering Private Limited for the Quarter and Nine months ended 31<sup>st</sup> December 2025 being submitted by the Holding Company 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 28<sup>th</sup> January 2026, 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. 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 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/CMDL/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) includes total revenue of Rs. 414.11 lacs & Rs. 1892.78 lakhs, total profit after tax and total comprehensive income of Rs (225.12) lacs & Rs (634.36) lacs for the quarter and nine months ended 31<sup>st</sup> December 2025 respectively 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 subsidiary company's management. Our opinion in so far relates to the affairs of the above-mentioned subsidiaries is based on consolidation adjustments prepared by the subsidiary company's management 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.

Place: Chennai  
Date: 28.01.2026

**For L Mukundan and Associates**  
Chartered Accountants  
Firm Registration No.010283S  
  
Lakshmi  
Narasimhan  
Mukundan  
L Mukundan  
Partner  
Membership No. 204372  
UDIN: 26204372PSXBT9039

Digitally signed by  
Lakshmi Narasimhan  
Mukundan  
Date: 2026.01.28  
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