

## 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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	28-01-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	19-01-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Third quarter
Nature of report standalone or consolidated	Consolidated
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Multi segment
Description of single segment	
Start date and time of board meeting	28-01-2026 15:00
End date and time of board meeting	28-01-2026 16:40
Whether cash flow statement is applicable on company	
Type of cash flow statement	
Declaration of unmodified opinion or statement on impact of audit qualification	Not applicable

### 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	01-10-2025	01-04-2025	
	Date of end of reporting period	31-12-2025	31-12-2025	
	Whether results are audited or unaudited	Unaudited	Unaudited	
	Nature of report standalone or consolidated	Consolidated	Consolidated	
<b>Part I</b>	<b>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.</b>			
<b>1</b>	<b>Income</b>			
	Revenue from operations	77993.38	202313.61	
	Other income	110.02	359.39	
	<b>Total income</b>	<b>78103.4</b>	<b>202673</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	75186.68	182976.27	
(b)	Purchases of stock-in-trade	124.79	211.82	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-6473.02	-6427.72	
(d)	Employee benefit expense	808.76	2481.1	
(e)	Finance costs	189.65	664.31	
(f)	Depreciation, depletion and amortisation expense	696.19	1855.57	
<b>(g)</b>	<b>Other Expenses</b>			
1	Other Expenses	2659.44	7936.37	
	<b>Total other expenses</b>	<b>2659.44</b>	<b>7936.37</b>	
	<b>Total expenses</b>	<b>73192.49</b>	<b>189697.72</b>	

3	<b>Total profit before exceptional items and tax</b>	4910.91	12975.28	
4	Exceptional items	0	0	
5	<b>Total profit before tax</b>	<b>4910.91</b>	<b>12975.28</b>	
6	<b>Tax expense</b>			
7	Current tax	1348.95	3470.18	
8	Deferred tax	31.36	70.82	
9	<b>Total tax expenses</b>	<b>1380.31</b>	<b>3541</b>	
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0	
11	<b>Net Profit Loss for the period from continuing operations</b>	<b>3530.6</b>	<b>9434.28</b>	
12	Profit (loss) from discontinued operations before tax	0	0	
13	Tax expense of discontinued operations	0	0	
14	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>	<b>0</b>	
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0	
16	<b>Total profit (loss) for period</b>	<b>3530.6</b>	<b>9434.28</b>	
17	<u>Other comprehensive income net of taxes</u>	0	0	
18	<b>Total Comprehensive Income for the period</b>	<b>3530.6</b>	<b>9434.28</b>	
19	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent	0	0	
	Total profit or loss, attributable to non-controlling interests	0	0	
20	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent	0	0	
	Total comprehensive income for the period attributable to owners of parent non-controlling interests	0	0	
21	<b>Details of equity share capital</b>			
	Paid-up equity share capital	1525.56	1525.56	

	Face value of equity share capital	5	5
22	Reserves excluding revaluation reserve		
<b>23</b>	<b>Earnings per share</b>		
<b>i</b>	<b>Earnings per equity share for continuing operations</b>		
	Basic earnings (loss) per share from continuing operations	11.57	31.65
	Diluted earnings (loss) per share from continuing operations	11.57	31.65
<b>ii</b>	<b>Earnings per equity share for discontinued operations</b>		
	Basic earnings (loss) per share from discontinued operations	0	0
	Diluted earnings (loss) per share from discontinued operations	0	0
<b>iii</b>	<b>Earnings per equity share (for continuing and discontinued operations)</b>		
	Basic earnings (loss) per share from continuing and discontinued operations	11.57	31.65
	Diluted earnings (loss) per share from continuing and discontinued operations	11.57	31.65
24	Debt equity ratio		Textual Information( 1)
25	Debt service coverage ratio		Textual Information( 2)
26	Interest service coverage ratio		Textual Information( 3)
27	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>	

<b>Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results</b>			
<b>Particulars</b>		3 months/ 6 month ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-10-2025	01-04-2025
Date of end of reporting period		31-12-2025	31-12-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	(net sale/income from each segment should be disclosed)		
1	Lead	64904.2	170258.86
2	Copper	12416.89	29634.63
3	Others	672.29	2420.12
	<b>Total Segment Revenue</b>	77993.38	202313.61
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	77993.38	202313.61
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Lead	5396.94	14227.29
2	Copper	408.22	1108.75
3	Others	-98.84	-340.6
	<b>Total Profit before tax</b>	5706.32	14995.44
	<b>i. Finance cost</b>	189.65	664.31
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	605.76	1355.85
	<b>Profit before tax</b>	4910.91	12975.28
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		

	<b>Segment Asset</b>		
1	Lead	56618.5	56618.5
2	Copper	17080.76	17080.76
3	Others	5933.8	5933.8
	<b>Total Segment Asset</b>	79633.06	79633.06
	<b>Un-allocable Assets</b>	14634.93	14634.93
	<b>Net Segment Asset</b>	94267.99	94267.99
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Lead	1515.67	1515.67
2	Copper	539.13	539.13
3	Others	90.88	90.88
	<b>Total Segment Liabilities</b>	2145.68	2145.68
	<b>Un-allocable Liabilities</b>	20025.17	20025.17
	<b>Net Segment Liabilities</b>	22170.85	22170.85
	<b>Disclosure of notes on segments</b>		

## Other Comprehensive Income

	Date of start of reporting period	01-10-2025	01-04-2025
	Date of end of reporting period	31-12-2025	31-12-2025
	Whether results are audited or unaudited	Unaudited	Unaudited
	Nature of report standalone or consolidated	Consolidated	Consolidated
	Other comprehensive income [Abstract]		
1	Amount of items that will not be reclassified to profit and loss		
	Total Amount of items that will not be reclassified to profit and loss		
2	Income tax relating to items that will not be reclassified to profit or loss	0.00	0.00
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	0.00	0.00