

### 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	17-10-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	07-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second 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	17-10-2025 11:30
End date and time of board meeting	17-10-2025 12:50
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	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		01-07-2025	01-04-2025	
Date of end of reporting period		30-09-2025	30-09-2025	
Whether results are audited or unaudited		Unaudited	Unaudited	
Nature of report standalone or consolidated		Consolidated	Consolidated	
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	64036.97	124320.23	
	Other income	110.45	249.37	
	Total income	64147.42	124569.6	
2	Expenses			
(a)	Cost of materials consumed	53639.54	107789.59	
(b)	Purchases of stock-in-trade	14.93	87.03	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1076.11	45.3	
(d)	Employee benefit expense	908.51	1672.34	
(e)	Finance costs	156.79	474.66	
(f)	Depreciation, depletion and amortisation expense	689.73	1159.38	
(g)	Other Expenses			
1	Other Expenses	3041.49	5276.93	
	Total other expenses	3041.49	5276.93	
	Total expenses	59527.1	116505.23	

3	<b>Total profit before exceptional items and tax</b>	<b>4620.32</b>	<b>8064.37</b>	
4	Exceptional items	0	0	
5	<b>Total profit before tax</b>	<b>4620.32</b>	<b>8064.37</b>	
6	<b>Tax expense</b>			
7	Current tax	1265.05	2121.23	
8	Deferred tax	-31.91	39.46	
9	<b>Total tax expenses</b>	<b>1233.14</b>	<b>2160.69</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>3387.18</b>	<b>5903.68</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>3387.18</b>	<b>5903.68</b>	
17	<a href="#"><u>Other comprehensive income net of taxes</u></a>	0	0	
18	<b>Total Comprehensive Income for the period</b>	<b>3387.18</b>	<b>5903.68</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	11.5	20.04	
	Diluted earnings (loss) per share from continuing operations	11.5	20.04	
<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	11.5	20.04	
	Diluted earnings (loss) per share from continuing and discontinued operations	11.5	20.04	
24	Debt equity ratio			Textual Information( 1)
25	Debt service coverage ratio			Textual Information( 2)
26	Interest service coverage ratio			Textual Information( 3)
<b>27</b>	<b>Disclosure of notes on financial results</b>	<b>Textual Information(4)</b>		

## Statement of Asset and Liabilities

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	22972.58
	Capital work-in-progress	1119.34
	Investment property	0
	Goodwill	965.46
	Other intangible assets	117.36
	Intangible assets under development	0
	Biological assets other than bearer plants	0
	Investments accounted for using equity method	0
	<b>Non-current financial assets</b>	
	Non-current investments	466.05
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	409.69
	<b>Total non-current financial assets</b>	<b>875.74</b>
	Deferred tax assets (net)	558.94
	Other non-current assets	209.74
	<b>Total non-current assets</b>	<b>26819.16</b>

2	<b>Current assets</b>	
	Inventories	17769.43
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	16678.48
	Cash and cash equivalents	9489.71
	Bank balance other than cash and cash equivalents	1142.5
	Loans, current	0
	Other current financial assets	151.4
	<b>Total current financial assets</b>	<b>27462.09</b>
	Current tax assets (net)	0
	Other current assets	4769.81
	<b>Total current assets</b>	<b>50001.33</b>
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	<b>76820.49</b>
	<b>Total current assets</b>	50001.33
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	<b>Total assets</b>	76820.49
	<b>Equity and liabilities</b>	
1	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1525.56
	Other equity	67138.35
	<b>Total equity attributable to owners of parent</b>	<b>68663.91</b>

	Non controlling interest	0
	<b>Total equity</b>	68663.91
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	300
	<b>Trade Payables, non-current</b>	
	(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
	<b>Total Trade payable</b>	0
	Other non-current financial liabilities	0
	<b>Total non-current financial liabilities</b>	300
	Provisions, non-current	100.49
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	4.07
	<b>Total non-current liabilities</b>	404.56
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	3357.98
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	39.73
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1559.26
	<b>Total Trade payable</b>	1598.99
	Other current financial liabilities	541.64
	<b>Total current financial liabilities</b>	5498.61

	Other current liabilities	1452.68
	Provisions, current	800.73
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	<b>Total current liabilities</b>	7752.02
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
	<b>Total liabilities</b>	8156.58
	<b>Total equity and liabilities</b>	76820.49
	<b>Disclosure of notes on assets and liabilities</b>	<b>Textual Information(1)</b>



Format for Reporting Segmenet wise Revenue, Results and Capital Employed along with the company results			
Particulars		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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
Nature of report standalone or consolidated		Consolidated	Consolidated
1	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	Lead	54780.48	105354.66
2	Copper	8360.37	17217.74
3	Others	896.12	1747.83
	Total Segment Revenue	64036.97	124320.23
	Less: Inter segment revenue	0	0
	Revenue from operations	64036.97	124320.23
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	Lead	4850.24	8830.35
2	Copper	384.29	700.53
3	Others	-116.53	-241.76
	Total Profit before tax	5118	9289.12
	i. Finance cost	156.79	474.66
	ii. Other Unallocable Expenditure net off Unallocable income	340.89	750.09
	Profit before tax	4620.32	8064.37
3	(Segment Asset - Segment Liabilities)		

	<b>Segment Asset</b>		
1	Lead	40268.01	40268.01
2	Copper	9348.42	9348.42
3	Others	6353.17	6353.17
	<b>Total Segment Asset</b>	55969.6	55969.6
	<b>Un-allocable Assets</b>	20850.93	20850.93
	<b>Net Segment Asset</b>	76820.53	76820.53
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Lead	1799.64	1799.64
2	Copper	147.83	147.83
3	Others	105.01	105.01
	<b>Total Segment Liabilities</b>	2052.48	2052.48
	<b>Un-allocable Liabilities</b>	6104.06	6104.06
	<b>Net Segment Liabilities</b>	8156.54	8156.54
	<b>Disclosure of notes on segments</b>		

## Other Comprehensive Income

Date of start of reporting period		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
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

## Cash flow statement, indirect

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
Nature of report standalone or consolidated		Consolidated
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	8064.37
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	474.66
	Adjustments for decrease (increase) in inventories	6286.83
	Adjustments for decrease (increase) in trade receivables, current	-3734.8
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1641.81
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	2.55
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-509.51
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	247.88
	Adjustments for increase (decrease) in other non-current liabilities	0

	Adjustments for depreciation and amortisation expense	1159.38
	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	0.09
	Adjustments for interest income	171.69
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	0
	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	0.28
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	<b>Total adjustments for reconcile profit (loss)</b>	<b>5397.3</b>
	<b>Net cash flows from (used in) operations</b>	<b>13461.67</b>
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1719.66
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>11742.01</b>
<b>3</b>	<b>Cash flows from used in investing activities</b>	
	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	0
	Purchase of property, plant and equipment	1390.62
	Proceeds from sales of investment property	0
	Purchase of investment property	446.26
	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	0.09
	Interest received	170.37
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-1067.64
	<b>Net cash flows from (used in) investing activities</b>	<b>-2734.06</b>
<b>4</b>	<b>Cash flows from used in financing activities</b>	
	Proceeds from changes in ownership interests in subsidiaries	0
	Payments from changes in ownership interests in subsidiaries	0
	Proceeds from issuing shares	4537.2
	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	7539.44
	Payments of lease liabilities	0
	Dividends paid	444.07
	Interest paid	0
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-3446.31</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>5561.64</b>
<b>5</b>	<b>Effect of exchange rate changes on cash and cash equivalents</b>	
	Effect of exchange rate changes on cash and cash equivalents	0
	<b>Net increase (decrease) in cash and cash equivalents</b>	<b>5561.64</b>

	Cash and cash equivalents cash flow statement at beginning of period	3928.07
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>9489.71</b>