

## 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	Standalone
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
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?		Yes
No. of times funds raised during the quarter		2
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	No	The Disclosure for default on loans and Debt Securities is not applicable to the Company.

## Financial Results – Ind-AS

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		Standalone	Standalone	
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	77628.94	200697.35	
	Other income	150.01	481.01	
	Total income	77778.95	201178.36	
2	Expenses			
(a)	Cost of materials consumed	74977.26	182006.05	
(b)	Purchases of stock-in-trade	95.65	95.88	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	-6518.81	-6611.31	
(d)	Employee benefit expense	774.7	2375.77	
(e)	Finance costs	181.91	614.06	
(f)	Depreciation, depletion and amortisation expense	614.21	1546.14	
(g)	Other Expenses			
1	Other Expenses	2538.18	7585.92	
	Total other expenses	2538.18	7585.92	
	Total expenses	72663.1	187612.51	

3	<b>Total profit before exceptional items and tax</b>	<b>5115.85</b>	<b>13565.85</b>	
4	Exceptional items	0	0	
5	<b>Total profit before tax</b>	<b>5115.85</b>	<b>13565.85</b>	
6	<b>Tax expense</b>			
7	Current tax	1348.95	3470.18	
8	Deferred tax	11.19	27.04	
9	<b>Total tax expenses</b>	<b>1360.14</b>	<b>3497.22</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>3755.71</b>	<b>10068.63</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>3755.71</b>	<b>10068.63</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	0	0	
18	<b>Total Comprehensive Income for the period</b>	<b>3755.71</b>	<b>10068.63</b>	
19	<b>Total profit or loss, attributable to</b>			
	Profit or loss, attributable to owners of parent			
	Total profit or loss, attributable to non-controlling interests			
20	<b>Total Comprehensive income for the period attributable to</b>			
	Comprehensive income for the period attributable to owners of parent			
	Total comprehensive income for the period attributable to owners of parent non-controlling interests			
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	12.31	33.78	
	Diluted earnings (loss) per share from continuing operations	12.31	33.78	
<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	12.31	33.78	
	Diluted earnings (loss) per share from continuing and discontinued operations	12.31	33.78	
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>		

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		01-10-2025	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		Standalone	Standalone
1	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	NA	0	0
	<b>Total Segment Revenue</b>	0	0
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	0	0
2	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	NA	0	0
	<b>Total Profit before tax</b>	0	0
	<b>i. Finance cost</b>		
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>		
	<b>Profit before tax</b>	0	0
3	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	NA	0	0
	<b>Total Segment Asset</b>	0	0
	<b>Un-allocable Assets</b>	0	0

	Net Segment Asset	0	0
4	Segment Liabilities		
	Segment Liabilities		
1	NA	0	0
	Total Segment Liabilities	0	0
	Un-allocable Liabilities	0	0
	Net Segment Liabilities	0	0
	Disclosure of notes on segments		

## 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		Standalone	Standalone
	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



<b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)</b>	
Mode of Fund Raising	Preferential Issues
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	25-02-2024
Amount Raised	13250
Report filed for Quarter ended	31-12-2025
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CARE RATINGS LIMITED
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Purchase of Fixed Assets including Plant and Machinery	Not Applicable	5500	0	46.58	0	
2	Deployment towards Working Capital	Not Applicable	4900	0	0	0	
3	General Coporate Purpose	Not Applicable	2850	0	0	0	

Signatory Details	
Name of signatory	K Kumaravel
Designation of person	Company Secretary and Compliance Officer
Place	Chennai
Date	28-01-2026

<b>Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)</b>	
Mode of Fund Raising	QIP
Description of mode of fund raising (Applicable in case of others is selected)	
Date of Raising Funds	20-12-2024
Amount Raised	17500
Report filed for Quarter ended	31-12-2025
Monitoring Agency	Applicable
Monitoring Agency Name, if applicable	CARE Ratings Limited
Is there a Deviation / Variation in use of funds raised	No
If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders	
If Yes, Date of shareholder Approval	
Explanation for the Deviation / Variation	Not Applicable
Comments of the Audit Committee after review	No Comments
Comments of the auditors, if any	No Comments

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
1	Funding working capital requirements of our Company	Not Applicable	8150	0	0	0	
2	Capital expenditure of our Company for setting up recycling and processing unit in Thiruvallur, Tamil Nadu	Not Applicable	4975.45	0	772.6	0	
3	General Corporate purposes	Not Applicable	3771.27	0	0	0	
4	Issue Expenses	Not Applicable	603.28	0	0	0	

