

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	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	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	
Whether the company has any related party?	Yes	
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	Yes	
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA	
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA	
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	No	
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?		
(b) If answer to above question is No, please explain the reason for not complying.		
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	Yes	
Latest Date on which RPT policy is updated	11-08-2023	
Indicate Company website link for updated RPT policy of the Company	<a href="https://pocl.com/wp-content/uploads/pdocs/2024/05/Related_Party_Transaction_Policy.pdf">https://pocl.com/wp-content/uploads/pdocs/2024/05/Related_Party_Transaction_Policy.pdf</a>	
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				
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		Standalone	Standalone	
<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	63451.39	123068.41	
	Other income	153.76	331	
	<b>Total income</b>	<b>63605.15</b>	<b>123399.41</b>	
<b>2</b>	<b>Expenses</b>			
(a)	Cost of materials consumed	53227.24	107028.79	
(b)	Purchases of stock-in-trade	0.23	0.23	
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	1080.89	-92.5	
(d)	Employee benefit expense	871.17	1601.07	
(e)	Finance costs	134.73	432.15	
(f)	Depreciation, depletion and amortisation expense	581.88	931.93	
<b>(g)</b>	<b>Other Expenses</b>			
1	Other Expenses	2919.86	5047.74	
	<b>Total other expenses</b>	<b>2919.86</b>	<b>5047.74</b>	
	<b>Total expenses</b>	<b>58816</b>	<b>114949.41</b>	
3	<b>Total profit before exceptional items and tax</b>	<b>4789.15</b>	<b>8450</b>	
4	Exceptional items	0	0	
5	<b>Total profit before tax</b>	<b>4789.15</b>	<b>8450</b>	
<b>6</b>	<b>Tax expense</b>			
7	Current tax	1265.05	2121.23	
8	Deferred tax	-33.43	15.85	
9	<b>Total tax expenses</b>	<b>1231.62</b>	<b>2137.08</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>3557.53</b>	<b>6312.92</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>3557.53</b>	<b>6312.92</b>	
17	<a href="#">Other comprehensive income net of taxes</a>	0	0	
18	<b>Total Comprehensive Income for the period</b>	<b>3557.53</b>	<b>6312.92</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	12.08	21.43	
	Diluted earnings (loss) per share from continuing operations	12.08	21.43	
<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	12.08	21.43	
	Diluted earnings (loss) per share from continuing and discontinued operations	12.08	21.43	
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		Standalone
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	18828.81
	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	4443.49
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	897.42
	<b>Total non-current financial assets</b>	<b>5340.91</b>
	Deferred tax assets (net)	464.51
	Other non-current assets	207.84
	<b>Total non-current assets</b>	<b>27044.23</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	17248.25
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	16272.34
	Cash and cash equivalents	9487.84
	Bank balance other than cash and cash equivalents	1119.25
	Loans, current	0
	Other current financial assets	1883.1
	<b>Total current financial assets</b>	<b>28762.53</b>
	Current tax assets (net)	0
	Other current assets	4359.32
	<b>Total current assets</b>	<b>50370.1</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>77414.33</b>
	<b>Total current assets</b>	50370.1
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>	77414.33
	<b>Equity and liabilities</b>	
<b>1</b>	<b>Equity</b>	
	<b>Equity attributable to owners of parent</b>	
	Equity share capital	1525.56
	Other equity	68008.17
	<b>Total equity attributable to owners of parent</b>	<b>69533.73</b>

	Non controlling interest	
	<b>Total equity</b>	69533.73
<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	3181.47
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	36.53
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1477
	<b>Total Trade payable</b>	1513.53
	Other current financial liabilities	541.64
	<b>Total current financial liabilities</b>	5236.64
	Other current liabilities	1438.67
	Provisions, current	800.73
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	7476.04
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>	7880.6
	<b>Total equity and liabilities</b>	77414.33
	<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		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
	<b>Net Segment Asset</b>	0	0
4	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	NA	0	0
	<b>Total Segment Liabilities</b>	0	0
	<b>Un-allocable Liabilities</b>	0	0
	<b>Net Segment Liabilities</b>	0	0
	<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		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

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		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	8450
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	432.15
	Adjustments for decrease (increase) in inventories	5970.03
	Adjustments for decrease (increase) in trade receivables, current	-3594.16
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	1725.19
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	-830.86
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-496.55
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	361.2
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	931.93
	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
	Total adjustments for reconcile profit (loss)	4327.43
	Net cash flows from (used in) operations	12777.43
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	1719.63
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	11057.8
3	Cash flows from used in investing activities	
	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	1418.64
	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>-2762.08</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	6832.7
	Payments of lease liabilities	0
	Dividends paid	0
	Interest paid	432.15
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>-2727.65</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>5568.07</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>5568.07</b>

	Cash and cash equivalents cash flow statement at beginning of period	3919.77
	<b>Cash and cash equivalents cash flow statement at end of period</b>	<b>9487.84</b>

<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	30-09-2025
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	453.5	0	
2	Deployment towards Working Capital	Not Applicable	4900	0	16	0	
3	General Corporate Purpose	Not Applicable	2850	0	222	0	

Signatory Details	
Name of signatory	K Kumaravel
Designation of person	Company Secretary and Compliance Officer
Place	Chennai
Date	17-10-2025

<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	30-09-2025
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	743.69	0	
3	General Corporate purposes	Not Applicable	3771.27	0	0	0	
4	Issue Expenses	Not Applicable	603.28	0	0	0	

Name Validate

Amount in Rupees

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Sr. No.	Details of the party (lender entity/ subsidiary) entering into the transaction		Details of the counterparty		Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction notified by the audit committee	Date of Audit Committee Meeting where the resolution was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any financial indebtedness is incurred to make or give loans, inter-corporate deposits, advances or investments		Additional disclosure of related party transaction: applicable only in case the related party transaction relates to loans, Inter-corporate deposit, advances or investments made or given by the listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such transaction was undertaken.						Notes
	Name	PAN	Name	PAN									Opening balance	Closing balance	Nature of indebtedness (loan/ advances/ inter-corporate deposits/ investments)	Details of other indebtedness	Cost	Tenure	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for which the funds will be utilized by the ultimate recipient of funds (indicate)	
Add	Delete																						
1	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. Anil Kumar Banaral	AAAFB2739N	Promoter and Whole time Director	Loan		4000.00	NA			2865.00	950.24	1712.39			Loan	10.00%	Rs. 3 Crore for more than 3 years and others as demanded	Unsecured	Working Capital Requirements	Loan Taken from Mr. Anil Kumar Banaral	
2	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. Anil Kumar Banaral	AAAFB2739N	Promoter and Whole time Director	Interest paid			NA			2226.06	0.00	0.00								Loan repaid to Mr. Anil Kumar Banaral	
3	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. Anil Kumar Banaral	AAAFB2739N	Promoter and Whole time Director	Interest paid			NA			88.51	0.00	0.00									
4	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. Anil Kumar Banaral	AAAFB2739N	Promoter and Whole time Director	Remuneration			NA			40.00	0.00	0.00									
5	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. Ashish Banaral	AAAPN4108B	Promoter and Managing Director	Loan		1000.00	NA			0.00	6.13	49.83			Loan	10.00%	On Demand	Unsecured	Working Capital Requirements	Loan Taken from Mr. Ashish Banaral	
6	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. Ashish Banaral	AAAPN4108B	Promoter and Managing Director	Interest paid			NA			23.23	0.00	0.00								Loan repaid to Mr. Ashish Banaral	
7	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. Ashish Banaral	AAAPN4108B	Promoter and Managing Director	Interest paid			NA			1.77	0.00	0.00									
8	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. Ashish Banaral	AAAPN4108B	Promoter and Managing Director	Remuneration			NA			136.47	0.00	0.00									
9	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. K. Kumarasw	AAAPR6A22P	Director Finance & Company Secretary	Loan		100.00	NA			82.67	33.33	35.35			Loan	10.00%	On Demand	Unsecured	Working Capital Requirements	Loan taken from Mr. K. Kumarasw	
10	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. K. Kumarasw	AAAPR6A22P	Director Finance & Company Secretary	Loan			NA			81.00	0.00	0.00								Loan repaid to Mr. K. Kumarasw	
11	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. K. Kumarasw	AAAPR6A22P	Director Finance & Company Secretary	Interest paid			NA			1.35	0.00	0.00									
12	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. K. Kumarasw	AAAPR6A22P	Director Finance & Company Secretary	Remuneration			NA			51.52	0.00	0.00									
13	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. S. Vitor	AAAPN9B43VM	Chief Financial Officer	Remuneration			NA			25.11	0.00	0.00									
14	Pondy Oxides & Chemicals Limited	AAACPS100D	Mr. Mahalingam	AAAPN4G100C	Partner of MNC	Any other transaction			Professional charges			0.00	0.00	0.00									
15	Pondy Oxides & Chemicals Limited	AAACPS100D	POCL Future Tech Private Limited	AAACMP945JC	Wholly Owned Subsidiary	Investment						0.00	694.94	694.94									
16	Pondy Oxides & Chemicals Limited	AAACPS100D	POCL Future Tech Private Limited	AAACMP945JC	Wholly Owned Subsidiary	Loan		3000.00	NA			1470.82	1510.30	2342.75			Loan	7.50%	Rs. 7 Crores for more than 3 years and others as demanded	Unsecured	Working Capital Requirements	Loan given to M/s, POCL Future Tech Private Limited	
17	Pondy Oxides & Chemicals Limited	AAACPS100D	POCL Future Tech Private Limited	AAACMP945JC	Wholly Owned Subsidiary	Interest received			NA			720.98	0.00	0.00								Loan repaid to M/s, POCL Future Tech Private Limited	
18	Pondy Oxides & Chemicals Limited	AAACPS100D	POCL Future Tech Private Limited	AAACMP945JC	Wholly Owned Subsidiary	Interest received			NA			77.53	0.00	0.00									
19	Pondy Oxides & Chemicals Limited	AAACPS100D	POCL Future Tech Private Limited	AAACMP945JC	Wholly Owned Subsidiary	Sale of goods or services		500.00				258.89	0.00	0.00									
20	Pondy Oxides & Chemicals Limited	AAACPS100D	POCL Future Tech Private Limited	AAACMP945JC	Wholly Owned Subsidiary	Purchase of goods or services			NA			8.55	0.00	0.00									
21	Pondy Oxides & Chemicals Limited	AAACPS100D	Varsha Exels Engineering Private Limited	AACCHD089N	Wholly Owned Subsidiary	Investment			NA			0.00	5200.00	5200.00									
22	Pondy Oxides & Chemicals Limited	AAACPS100D	Varsha Exels Engineering Private Limited	AACCHD089N	Wholly Owned Subsidiary	Loan		300.00	NA			106.53	76.17	88.94			Loan	7.50%	On Demand	Unsecured	Working Capital Requirements	Loan given to M/s, Varsha Exels Engineering Private Limited	
23	Pondy Oxides & Chemicals Limited	AAACPS100D	Varsha Exels Engineering Private Limited	AACCHD089N	Wholly Owned Subsidiary	Loan			NA			183.97	0.00	0.00								Loan repaid by M/s, Varsha Exels Engineering Private Limited	
24	Pondy Oxides & Chemicals Limited	AAACPS100D	Varsha Exels Engineering Private Limited	AACCHD089N	Wholly Owned Subsidiary	Interest received			NA			5.12	0.00	0.00									
25	Pondy Oxides & Chemicals Limited	AAACPS100D	Varsha Exels Engineering Private Limited	AACCHD089N	Wholly Owned Subsidiary	Any other transaction	Rent paid		NA			7.54	0.00	0.00									
26	Pondy Oxides & Chemicals Limited	AAACPS100D	Varsha Exels Engineering Private Limited	AACCHD089N	Wholly Owned Subsidiary	Sale of goods or services			NA			0.78	0.00	0.00									
27	Pondy Oxides & Chemicals Limited	AAACPS100D	Master Enterprises (India) Private Limited	AAACMB002E	Related Party	Loan		200.00	NA			0.00	124.86	131.12			Loan	10.00%	On Demand	Unsecured	Working Capital Requirements		
28	Pondy Oxides & Chemicals Limited	AAACPS100D	Master Enterprises (India) Private Limited	AAACMB002E	Related Party	Interest paid			NA			6.26	0.00	0.00									
29	Pondy Oxides & Chemicals Limited	AAACPS100D	Pondy Oxides and Chemicals Limited (Pondy Oxides Total)	AAADFFD47D0	Related Party	Any other transaction	Payment of Gratuity		NA			1.87	0.00	0.00									
Total value of transaction during the reporting period												8738.94											

Notes

1. The details in this format are required to be provided for all transactions undertaken during the reporting period. However, opening and closing balances, including commitments, to be disclosed for existing related party transactions even if there is no new related party transaction during the reporting period.

2. Where a transaction is undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries), it may be reported once.

3. Listed entities shall not be required to provide the disclosures with respect to related party transactions involving loans, inter-corporate deposits, advances or investments made or given by the listed entities.

4. For companies with financial year ending March 31, this information has to be provided for six months ended September 30 and six months ended March 31.

Companies with financial years ending in other months, the six months periods shall apply accordingly.

5. Each type of related party transaction (for e.g. sale of goods/services, purchase of goods/services or whether it involves a loan, inter-corporate deposit, advance or investment) with a single party shall be disclosed separately and there should be no clubbing or netting of transactions of same type.

However, transactions with the same counterparty of the same type may be aggregated for the reporting period. For instance, sale transactions with the same party may be aggregated for the reporting period and purchase transactions may also be disclosed in a similar manner. There should be no netting off for sale and purchase transactions. Similarly, loans advanced to and received from the same counterparty should be disclosed separately, without any netting off.

6. In case of a multi-year related party transaction:

a. The aggregate value of such related party transaction as approved by the audit committee shall be disclosed in the column "Value of the related party transaction as approved by the audit committee".

b. The value of the related party transaction ratified by the audit committee shall be disclosed in the column "Value of the related party transaction ratified by the audit committee".

c. The value of the related party transaction undertaken in the reporting period shall be reported in the column "Value of related party transaction during the reporting period".

7. "Cost" refers to the cost of borrowed funds for the listed entity. Transactions such as acceptance of fixed deposits by banks/NBFCs, undertaken with related parties, at the terms uniformly applicable (offered to all shareholders)/ public shall also be reported.