

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 banks/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	https://pocl.com/wp-content/uploads/pdocs/2024/05/Related_Party_Transaction_Policy.pdf
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		
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	63451.39	123068.41		
	Other income	153.76	331		
	Total income	63605.15	123399.41		
2	Expenses				
(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		
(g)	Other Expenses				
1	Other Expenses	2919.86	5047.74		
	Total other expenses	2919.86	5047.74		
	Total expenses	58816	114949.41		
3	Total profit before exceptional items and tax				
		4789.15	8450		
4	Exceptional items	0	0		
5	Total profit before tax	4789.15	8450		
6	Tax expense				
7	Current tax	1265.05	2121.23		
8	Deferred tax	-33.43	15.85		
9	Total tax expenses	1231.62	2137.08		
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0	0		
11	Net Profit Loss for the period from continuing operations	3557.53	6312.92		
12	Profit (loss) from discontinued operations before tax	0	0		
13	Tax expense of discontinued operations	0	0		
14	Net profit (loss) from discontinued operation after tax	0	0		
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0	0		
16	Total profit (loss) for period	3557.53	6312.92		
17	Other comprehensive income net of taxes	0	0		
18	Total Comprehensive Income for the period	3557.53	6312.92		
19	Total profit or loss, attributable to				
	Profit or loss, attributable to owners of parent				
	Total profit or loss, attributable to non-controlling interests				
20	Total Comprehensive income for the period attributable to				
	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	Details of equity share capital				

	Paid-up equity share capital	1525.56	1525.56	
	Face value of equity share capital	5	5	
22	Reserves excluding revaluation reserve			
23 Earnings per share				
i Earnings per equity share for continuing operations				
	Basic earnings (loss) per share from continuing operations	12.08	21.43	
	Diluted earnings (loss) per share from continuing operations	12.08	21.43	
ii Earnings per equity share for discontinued operations				
	Basic earnings (loss) per share from discontinued operations	0	0	
	Diluted earnings (loss) per share from discontinued operations	0	0	
iii Earnings per equity share (for continuing and discontinued operations)				
	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)
27	Disclosure of notes on financial results	Textual Information(4)		

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
1	Assets	
1	Non-current assets	
	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
	Non-current financial assets	
	Non-current investments	4443.49
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	897.42
	Total non-current financial assets	5340.91
	Deferred tax assets (net)	464.51
	Other non-current assets	207.84
	Total non-current assets	27044.23
2	Current assets	
	Inventories	17248.25
	Current financial asset	
	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
	Total current financial assets	28762.53
	Current tax assets (net)	0
	Other current assets	4359.32
	Total current assets	50370.1
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	77414.33
	Total current assets	50370.1
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	77414.33
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1525.56
	Other equity	68008.17
	Total equity attributable to owners of parent	69533.73

Non controlling interest		
	Total equity	69533.73
2 Liabilities		
Non-current liabilities		
Non-current financial liabilities		
Borrowings, non-current		300
Trade Payables, non-current		
(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
	Total Trade payable	0
Other non-current financial liabilities		0
	Total non-current financial liabilities	300
Provisions, non-current		100.49
Deferred tax liabilities (net)		0
Deferred government grants, Non-current		0
Other non-current liabilities		4.07
	Total non-current liabilities	404.56
Current liabilities		
Current financial liabilities		
Borrowings, current		3181.47
Trade Payables, current		
(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
	Total Trade payable	1513.53
Other current financial liabilities		541.64
	Total current financial liabilities	5236.64
Other current liabilities		1438.67
Provisions, current		800.73
Current tax liabilities (Net)		0
Deferred government grants, Current		0
	Total current liabilities	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
	Total liabilities	7880.6
	Total equity and liabilities	77414.33
Disclosure of notes on assets and liabilities		Textual Information(1)

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	Segment Revenue (Income)		
	(net sale/income from each segment should be disclosed)		
1	NA	0	0
	Total Segment Revenue	0	0
	Less: Inter segment revenue		
	Revenue from operations	0	0
2	Segment Result		
	Profit (+) / Loss (-) before tax and interest from each segment		
1	NA	0	0
	Total Profit before tax	0	0
	i. Finance cost		
	ii. Other Unallocable Expenditure net off Unallocable income		
	Profit before tax	0	0
3	(Segment Asset - Segment Liabilities)		
	Segment Asset		
1	NA	0	0
	Total Segment Asset	0	0
	Un-allocable Assets	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	01-07-2025	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
	Net cash flows from (used in) investing activities	-2762.08
4	Cash flows from used in financing activities	
	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
	Net cash flows from (used in) financing activities	-2727.65
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	5568.07
5	Effect of exchange rate changes on cash and cash equivalents	
	Effect of exchange rate changes on cash and cash equivalents	0
	Net increase (decrease) in cash and cash equivalents	5568.07

	Cash and cash equivalents cash flow statement at beginning of period	3919.77
	Cash and cash equivalents cash flow statement at end of period	9487.84

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (1)	
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

Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement Etc. (2)	
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	

