

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	26-05-2026
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	08-05-2026
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Metals
Start date and time of board meeting	26-05-2026 15:00
End date and time of board meeting	26-05-2026 17:00
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	Declaration of unmodified opinion
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	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		01-01-2026	01-04-2025
Date of end of reporting period		31-03-2026	31-03-2026
Whether results are audited or unaudited		Audited	Audited
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	93167.95	293865.3
	Other income	237.33	718.34
	Total income	93405.28	294583.64
2	Expenses		
(a)	Cost of materials consumed	67971.85	249977.9
(b)	Purchases of stock-in-trade	12146.35	12242.23
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4593.59	-2017.72
(d)	Employee benefit expense	803.19	3178.96
(e)	Finance costs	372.24	986.3
(f)	Depreciation, depletion and amortisation expense	548.05	2094.19
(g)	Other Expenses		
1	Other Expenses	1801.53	9387.45
	Total other expenses	1801.53	9387.45
	Total expenses	88236.8	275849.31
3	Total profit before exceptional items and tax	5168.48	18734.33
4	Exceptional items	-93.48	-93.48
5	Total profit before tax	5075	18640.85
6	Tax expense		
7	Current tax	2292.81	5762.99
8	Deferred tax	-1022.32	-995.28
9	Total tax expenses	1270.49	4767.71
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	3804.51	13873.14
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	3804.51	13873.14
17	Other comprehensive income net of taxes	2985.42	2985.42
18	Total Comprehensive Income for the period	6789.93	16858.56
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		78459.73	
23	Earnings per share			
i	Earnings per equity share for continuing operations			
	Basic earnings (loss) per share from continuing operations	12.47	46.27	
	Diluted earnings (loss) per share from continuing operations	12.47	46.27	
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	12.47	46.27	
	Diluted earnings (loss) per share from continuing and discontinued operations	12.47	46.27	
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	Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	Nature of report standalone or consolidated	Standalone
	Assets	
1	Non-current assets	
	Property, plant and equipment	20032.49
	Capital work-in-progress	256.76
	Investment property	0
	Goodwill	965.46
	Other intangible assets	93.49
	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	4437.15
	Trade receivables, non-current	0
	Loans, non-current	0
	Other non-current financial assets	
1	Other non-current financial assets	915.24
2		
3		
4		
5		
	Details of other non-current financial assets	
	Total of other non-current financial assets	915.24
	Total non-current financial assets	5352.39
	Deferred tax assets (net)	471.56
	Other non-current assets	
1	Other non-current assets	2159.8
2		
3		
4		
5		
	Details of other non-current assets	
	Total of other non-current assets	2159.8
	Total non-current assets	29331.95
2	Current assets	
	Inventories	26880.97
	Current financial asset	
	Current investments	0
	Trade receivables, current	26301.55
	Cash and cash equivalents	1176.7
	Bank balance other than cash and cash equivalents	54.87
	Loans, current	0
	Other current financial assets	
1	Other current financial assets	3515.48
2		
3		

4		
5		
	Details of other current financial assets	
	Total of Other current financial assets	3515.48
	Total current financial assets	31048.6
	Current tax assets (net)	
	Other current assets	
1	Other current assets	12113.62
2		
3		
4		
5		
	Details of other current assets	
	Total of other current assets	12113.62
	Total current assets	70043.19
3	Non-current assets classified as held for sale	0
4	Regulatory deferral account debit balances and related deferred tax Assets	0
	Total assets	99375.14
	Equity and liabilities	
1	Equity	
	Equity attributable to owners of parent	
	Equity share capital	1525.56
	Other equity	78459.73
	Total equity attributable to owners of parent	79985.29
	Non controlling interest	
	Total equity	79985.29
2	Liabilities	
	Non-current liabilities	
	Non-current financial liabilities	
	Borrowings, non-current	0
	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	
1	Other non-current financial liabilities	0
2		
3		
4		
5		
	Details of other non-current financial liabilities	
	Total of other non-current financial liabilities	0
	Total non-current financial liabilities	0
	Provisions, non-current	204.83
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	Other non-current liabilities	
1	Other non-current liabilities	3.93
2		
3		
4		
5		

	Details of other non-current liabilities	
	Total of other non-current liabilities	3.93
	Total non-current liabilities	208.76
	Current liabilities	
	Current financial liabilities	
	Borrowings, current	15210.49
	Trade Payables, current	
	(A) Total outstanding dues of micro enterprises and small enterprises	174.13
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1329.97
	Total Trade payable	1504.1
	Other current financial liabilities	
1	Other current financial liabilities	500.04
2		
3		
4		
5		
	Details of other current financial liabilities	
	Total of other current financial liabilities	500.04
	Total current financial liabilities	17214.63
	Other current liabilities	
1	Other current liabilities	692.7
2		
3		
4		
5		
	Details of other current liabilities	
	Total of other current liabilities	692.7
	Provisions, current	1273.76
	Current tax liabilities (Net)	
	Deferred government grants, Current	
	Total current liabilities	19181.09
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	19389.85
	Total equity and liabilities	99375.14
	Disclosure of notes on assets and liabilities	

Other Comprehensive Income				
		Date of start of reporting period	01-01-2026	01-04-2025
		Date of end of reporting period	31-03-2026	31-03-2026
		Whether results are audited or unaudited	Audited	Audited
		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			
1	Items that will not be reclassified to profit or loss		-3.92	-3.92
	Total Amount of items that will not be reclassified to profit and loss		-3.92	-3.92
2	Income tax relating to items that will not be reclassified to profit or loss		-0.99	-0.99
3	Amount of items that will be reclassified to profit and loss			
1	Items that will be reclassified to profit or loss		3993.41	3993.41
	Total Amount of items that will be reclassified to profit and loss		3993.41	3993.41
4	Income tax relating to items that will be reclassified to profit or loss		1005.06	1005.06
5	Total Other comprehensive income		2985.42	2985.42

Cash flow statement, indirect		
Particulars		Year ended (dd-mm-yyyy)
	Date of start of reporting period	01-04-2025
	Date of end of reporting period	31-03-2026
	Whether results are audited or unaudited	Audited
	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	18640.85
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	986.3
	Adjustments for decrease (increase) in inventories	-3662.69
	Adjustments for decrease (increase) in trade receivables, current	-13623.37
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-6031.25
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	1508.43
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-505.98
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	654.34
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	2094.19
	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	0.41
	Adjustments for interest income	575.47
	Adjustments for share-based payments	0
	Adjustments for fair value losses (gains)	6.62
	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)	93.48
	Other adjustments for non-cash items	7.42
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0
	Total adjustments for reconcile profit (loss)	-19048.39
	Net cash flows from (used in) operations	-407.54
	Dividends received	0
	Interest paid	0
	Interest received	0
	Income taxes paid (refund)	4984.83
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) operating activities	-5392.37
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	4857.51
	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	0.41
	Interest received	576.29
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-3.26
	Net cash flows from (used in) investing activities	-4730.33
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	4537.5
	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	4896.32
	Repayments of borrowings	0
	Payments of lease liabilities	0
	Dividends paid	1067.89
	Interest paid	986.3
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	Net cash flows from (used in) financing activities	7379.63
	Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	-2743.07
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	-2743.07

	Cash and cash equivalents cash flow statement at beginning of period	3919.77
	Cash and cash equivalents cash flow statement at end of period	1176.7

Details of Impact of Audit Qualification

Whether results are audited or unaudited				Audited	
Declaration of unmodified opinion or statement on impact of audit qualification				Declaration of unmodified opinion	
Auditor's opinion					
Declaration pursuant to Regulation 33 (3) (d) of SEBI (LODR) Regulation, 2015: The company declares that its Statutory Auditor/s have issued an Audit Report with unmodified opinion for the period on Standalone results				Yes	
	Audit firm's name			Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	L Mukundan & Associates			Yes	30-09-2027

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	31-03-2026
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 & Machinery	Not Applicable	5500	0	1269	0	
2	Deployment towards Working Capital	Not Applicable	4900	0	0	0	
3	General Corporate 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	26-05-2026

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	31-03-2026
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 and processing unit in Thiruvallur, Tamil Nadu	Not Applicable	4975.45	0	1416	0	
3	General Corporate Purposes	Not Applicable	3771.27	0	0	0	
4	Issue Expenses	Not Applicable	603.28	0	0	0	

