

**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	Consolidated
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	Multi segment
Description of single segment	
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

## 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	Consolidated	Consolidated
<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	93522.51
	Other income	204.93
	<b>Total income</b>	<b>93727.44</b>
<b>2</b>	<b>Expenses</b>	
(a)	Cost of materials consumed	68148.56
(b)	Purchases of stock-in-trade	12206.62
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	4624.04
(d)	Employee benefit expense	804.99
(e)	Finance costs	374.26
(f)	Depreciation, depletion and amortisation expense	627.29
(g)	<b>Other Expenses</b>	
1	Other Expenses	1816.26
	<b>Total other expenses</b>	<b>1816.26</b>
	<b>Total expenses</b>	<b>88602.02</b>
<b>3</b>	<b>Total profit before exceptional items and tax</b>	<b>5125.42</b>
4	Exceptional items	-93.48
<b>5</b>	<b>Total profit before tax</b>	<b>5031.94</b>
<b>6</b>	<b>Tax expense</b>	
7	Current tax	2292.81
8	Deferred tax	-1013.59
<b>9</b>	<b>Total tax expenses</b>	<b>1279.22</b>
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0
<b>11</b>	<b>Net Profit Loss for the period from continuing operations</b>	<b>3752.72</b>
12	Profit (loss) from discontinued operations before tax	0
13	Tax expense of discontinued operations	0
<b>14</b>	<b>Net profit (loss) from discontinued operation after tax</b>	<b>0</b>
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0
<b>16</b>	<b>Total profit (loss) for period</b>	<b>3752.72</b>
17	<a href="#">Other comprehensive income net of taxes</a>	2985.42
<b>18</b>	<b>Total Comprehensive Income for the period</b>	<b>6738.14</b>
<b>19</b>	<b>Total profit or loss, attributable to</b>	
	Profit or loss, attributable to owners of parent	0
	Total profit or loss, attributable to non-controlling interests	0

<b>20</b>	<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	
<b>21</b>	<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		77313.02	
<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	12.3	43.98	
	Diluted earnings (loss) per share from continuing operations	12.3	43.98	
<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	12.3	43.98	
	Diluted earnings (loss) per share from continuing and discontinued operations	12.3	43.98	
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	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	Consolidated
	<b>Assets</b>	
<b>1</b>	<b>Non-current assets</b>	
	Property, plant and equipment	24129.51
	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
	<b>Non-current financial assets</b>	
	Non-current investments	459.71
	Trade receivables, non-current	0
	Loans, non-current	0
	<b>Other non-current financial assets</b>	
1	Other non-current financial assets	247.79
2		
3		
4		
5		
	<b>Details of other non-current financial assets</b>	
	<b>Total of other non-current financial assets</b>	<b>247.79</b>
	<b>Total non-current financial assets</b>	<b>707.5</b>
	Deferred tax assets (net)	537.09
	<b>Other non-current assets</b>	
1	Other non-current assets	2160.75
2		
3		
4		
5		
	<b>Details of other non-current assets</b>	
	<b>Total of other non-current assets</b>	<b>2160.75</b>
	<b>Total non-current assets</b>	<b>28850.56</b>
<b>2</b>	<b>Current assets</b>	
	Inventories	27270.66
	<b>Current financial asset</b>	
	Current investments	0
	Trade receivables, current	26461.07
	Cash and cash equivalents	1022.52

	Bank balance other than cash and cash equivalents	81.78
	Loans, current	0
	<b>Other current financial assets</b>	
1	Other current financial assets	2263.65
2		
3		
4		
5		
	<b>Details of other current financial assets</b>	
	<b>Total of Other current financial assets</b>	<b>2263.65</b>
	<b>Total current financial assets</b>	<b>29829.02</b>
	Current tax assets (net)	0
	<b>Other current assets</b>	
1	Other current assets	12343.71
2		
3		
4		
5		
	<b>Details of other current assets</b>	
	<b>Total of other current assets</b>	<b>12343.71</b>
	<b>Total current assets</b>	<b>69443.39</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>98293.95</b>
	<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	77313.02
	<b>Total equity attributable to owners of parent</b>	<b>78838.58</b>
	Non controlling interest	0
	<b>Total equity</b>	<b>78838.58</b>
<b>2</b>	<b>Liabilities</b>	
	<b>Non-current liabilities</b>	
	<b>Non-current financial liabilities</b>	
	Borrowings, non-current	0
	<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>	<b>0</b>
	<b>Other non-current financial liabilities</b>	
1		
2		
3		
4		
5		
	<b>Details of other non-current financial liabilities</b>	

	<b>Total of other non-current financial liabilities</b>	
	<b>Total non-current financial liabilities</b>	<b>0</b>
	Provisions, non-current	204.83
	Deferred tax liabilities (net)	0
	Deferred government grants, Non-current	0
	<b>Other non-current liabilities</b>	
1	Other non-current liabilities	3.93
2		
3		
4		
5		
	<b>Details of other non-current liabilities</b>	
	<b>Total of other non-current liabilities</b>	<b>3.93</b>
	<b>Total non-current liabilities</b>	<b>208.76</b>
	<b>Current liabilities</b>	
	<b>Current financial liabilities</b>	
	Borrowings, current	15210.51
	<b>Trade Payables, current</b>	
	(A) Total outstanding dues of micro enterprises and small enterprises	177.1
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1374.98
	<b>Total Trade payable</b>	<b>1552.08</b>
	<b>Other current financial liabilities</b>	
1	Other current financial liabilities	500.04
2		
3		
4		
5		
	<b>Details of other current financial liabilities</b>	
	<b>Total of other current financial liabilities</b>	<b>500.04</b>
	<b>Total current financial liabilities</b>	<b>17262.63</b>
	<b>Other current liabilities</b>	
1	Other current liabilities	710.22
2		
3		
4		
5		
	<b>Details of other current liabilities</b>	
	<b>Total of other current liabilities</b>	<b>710.22</b>
	Provisions, current	1273.76
	Current tax liabilities (Net)	0
	Deferred government grants, Current	0
	<b>Total current liabilities</b>	<b>19246.61</b>
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>	<b>19455.37</b>
	<b>Total equity and liabilities</b>	<b>98293.95</b>
	<b>Disclosure of notes on assets and liabilities</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		01-01-2026	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		Consolidated	Consolidated
<b>1</b>	<b>Segment Revenue (Income)</b>		
	<b>(net sale/income from each segment should be disclosed)</b>		
1	Lead	55107.12	225365.98
2	Copper	37623.16	67257.79
3	Others	792.23	3212.35
	<b>Total Segment Revenue</b>	93522.51	295836.12
	<b>Less: Inter segment revenue</b>		
	<b>Revenue from operations</b>	93522.51	295836.12
<b>2</b>	<b>Segment Result</b>		
	<b>Profit (+) / Loss (-) before tax and interest from each segment</b>		
1	Lead	4771.22	18998.51
2	Copper	1391.52	2500.27
3	Others	31.82	-308.78
	<b>Total Profit before tax</b>	6194.56	21190
	<b>i. Finance cost</b>	374.26	1038.57
	<b>ii. Other Unallocable Expenditure net off Unallocable income</b>	788.36	2144.21
	<b>Profit before tax</b>	5031.94	18007.22
<b>3</b>	<b>(Segment Asset - Segment Liabilities)</b>		
	<b>Segment Asset</b>		
1	Lead	46753.34	46753.34
2	Copper	35795.23	35795.23
3	Others	1604.88	1604.88
	<b>Total Segment Asset</b>	84153.45	84153.45
	<b>Un-allocable Assets</b>	14140.5	14140.5
	<b>Net Segment Asset</b>	98293.95	98293.95
<b>4</b>	<b>Segment Liabilities</b>		
	<b>Segment Liabilities</b>		
1	Lead	1590.47	1590.47
2	Copper	518.88	518.88
3	Others	95.42	95.42
	<b>Total Segment Liabilities</b>	2204.77	2204.77
	<b>Un-allocable Liabilities</b>	17250.6	17250.6
	<b>Net Segment Liabilities</b>	19455.37	19455.37
	<b>Disclosure of notes on segments</b>		

### 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		Consolidated	Consolidated
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 and 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 and 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

<b>Cash flow statement, indirect</b>		
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		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	18007.22
2	<b>Adjustments for reconcile profit (loss)</b>	
	Adjustments for finance costs	1038.57
	Adjustments for decrease (increase) in inventories	-3214.4
	Adjustments for decrease (increase) in trade receivables, current	-13517.39
	Adjustments for decrease (increase) in trade receivables, non-current	0
	Adjustments for decrease (increase) in other current assets	-5936.95
	Adjustments for decrease (increase) in other non-current assets	0
	Adjustments for other financial assets, non-current	0
	Adjustments for other financial assets, current	2041.69
	Adjustments for other bank balances	0
	Adjustments for increase (decrease) in trade payables, current	-556.42
	Adjustments for increase (decrease) in trade payables, non-current	0
	Adjustments for increase (decrease) in other current liabilities	544.58
	Adjustments for increase (decrease) in other non-current liabilities	0
	Adjustments for depreciation and amortisation expense	2482.86
	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	421.57
	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)	10.54
	Other adjustments for non-cash items	93.48
	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>-17428.8</b>
	<b>Net cash flows from (used in) operations</b>	<b>578.42</b>
	Dividends received	0
	Interest paid	0
	Interest received	0

	Income taxes paid (refund)	4984.87
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) operating activities</b>	<b>-4406.45</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	68.07
	Purchase of property, plant and equipment	5014.23
	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	425.11
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	-6.92
	<b>Net cash flows from (used in) investing activities</b>	<b>-4973.82</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	4537.5
	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	0
	Repayments of borrowings	-4013.09

	Payments of lease liabilities	0
	Dividends paid	1067.89
	Interest paid	1007.98
	Income taxes paid (refund)	0
	Other inflows (outflows) of cash	0
	<b>Net cash flows from (used in) financing activities</b>	<b>6474.72</b>
	<b>Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes</b>	<b>-2905.55</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>-2905.55</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>1022.52</b>

**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 Consolidated 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

