PONDY OXIDES AND CHEMICALS LIMITED *POCL*®

17th October 2025

National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai - 400 051

BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001

NSE Symbol : POCL
BSE Scrip Code: 532626

Dear Sir/Madam,

Sub: Submission of Un-audited Standalone and Consolidated financial results for the quarter and half year ended 30th September 2025

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Pursuant to the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held on 17th October 2025, considered and approved the Un-audited Standalone and Consolidated financial results for the quarter and half year ended 30th September 2025.

In this regard, please find attached the Unaudited Standalone and Consolidated financial results for the quarter and half year ended 30th September 2025.

The meeting commenced at 11.30 A.M. and concluded at 12.50 P.M.

Kindly take the disclosure on record.

Thanking you

Yours faithfully
For **Pondy Oxides and Chemicals Limited**

KRISHNA MOORTHI KUMARAVEL

Digitally signed by KRISHNAMOORTHIKUMARAVEL
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Date: 2025.10.17 12:56:25 +05'30'

K. Kumaravel
Director Finance & Company Secretary

KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai - 600 031. Tamil Nadu, India.
Phone : + 91 - 44 - 4296 5454 E-mail : info@pocl.com Web : www.pocl.com
CIN No. : L24294TN1995PLC030586 || GSTIN : 33AAACP5102D4Z4

Pondy Oxides And Chemicals Limited

Regd. Office: KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai 600 031

Ph.044 42965454 Fax: 044 42965455 Email id: info@pocl.com Website: www.pocl.com

CIN: L24294TN1995PLC030586

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Statement of Unaudited Standalone financial results for the quarter and half year ended September 30,2025 under Ind AS

Rs. in Lakhs

Sl No	Particulars	Quarter ended			Half year ended		Year ended
		September 30,2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30,2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1	**Income**						
	(a) Revenue from Operations	63,451.39	59,617.02	57,243.29	1,23,068.41	1,00,920.92	2,02,826.59
	(b) Other Income (Net)	153.76	177.24	98.05	331.00	210.10	365.56
	Total Income	63,605.15	59,794.26	57,341.34	1,23,399.41	1,01,131.02	2,03,192.15
2	**Expenses**						
	(a) Cost of materials consumed	53,227.24	53,801.55	51,428.85	1,07,028.79	90,757.88	1,82,229.24
	(b) Purchase of stock-in-trade - Traded goods	0.23	-	185.48	0.23	523.47	702.84
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	1,080.89	(1,173.39)	171.37	(92.50)	(414.46)	(1,018.03)
	(d) Employee benefit expenses	871.17	729.90	556.56	1,601.07	1,167.63	2,534.12
	(e) Finance costs	134.73	297.42	393.76	432.15	616.59	1,164.33
	(f) Depreciation and amortization expense	581.88	350.05	268.37	931.93	490.65	1,118.48
	(g) Other expenses	2,919.86	2,127.88	2,003.96	5,047.74	3,728.09	7,988.78
	Total Expenses	58,816.00	56,133.41	55,008.35	1,14,949.41	96,869.85	1,94,719.76
3	**Profit/ (loss) before exceptional items and tax (1-2)**	4,789.15	3,660.85	2,332.99	8,450.00	4,261.17	8,472.39
4	**Exceptional items**	-	-	-	-	-	-
5	**Profit/ (loss) before tax (3+4)**	4,789.15	3,660.85	2,332.99	8,450.00	4,261.17	8,472.39
6	**Tax expense**						
	(a) Current tax	1,265.05	856.18	603.14	2,121.23	1,069.26	2,110.51
	(b) Deferred tax charge/ (credit)	(33.43)	49.28	(9.31)	15.85	0.08	(144.38)
	Total Tax Expenses	1,231.62	905.46	593.83	2,137.08	1,069.34	1,966.13
7	**Net Profit for the period (5-6)**	3,557.53	2,755.39	1,739.16	6,312.92	3,191.83	6,506.26
8	**Other comprehensive income , net of income tax**						
	(a) items that will not be reclassified to profit or loss	-	-	-	-	-	(18.23)
	(b) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	4.59
	Total other comprehensive income , net of income tax	-	-			-	(13.64)
9	**Total comprehensive income/ (loss) for the period (7+8)**	3,557.53	2,755.39	1,739.16	6,312.92	3,191.83	6,492.62
10	Paid-up equity share capital	1,525.56	1,504.35	1,302.52	1,525.56	1,302.52	1,406.23
	Face value per share (Rs)	5.00	5.00	5.00	5.00	5.00	5.00
11	Reserves (excluding Revaluation Reserve)						58,345.26
12	Earning per share (Face value of Rs 5 each) (not annualised)						
	- Basic	12.08	9.54	6.75	21.43	12.52	24.69
	- Diluted	12.08	9.54	6.47	21.43	11.93	23.63

Pondy Oxides And Chemicals Limited

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CIN: L24294TN1995PLC030586

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Unaudited Statement of Standalone Assets and Liabilities as at September 30, 2025

Rs. in Lakhs

	Particulars	As at September 30,2025	As at March 31, 2025
1	**Assets**		
	Non-current assets		
	(a) Property, plant and equipment	18,828.81	11,892.70
	(b) Capital work in progress	1,119.34	7,466.42
	(c) Goodwill	965.46	965.46
	(d) Intangible assets	117.36	109.37
	(e) Financial Assets		
	(i) Investments	4,443.49	3,997.51
	(ii) Other Financial Assets	897.42	895.05
	(f) Deferred Tax Assets (Net)	464.51	480.36
	(g) Other non-current assets	207.84	318.13
	Total Non-current assets	27,044.23	26,125.00
	Current assets		
	(a) Inventories	17,248.25	23,218.28
	(b) Financial Assets		
	(i) Trade receivables	16,272.34	12,678.18
	(ii) Cash and cash equivalents	9,487.84	3,919.77
	(iii) Bank balances other than above	1,119.25	51.61
	(iv) Other Financial assets	1,883.10	1,054.61
	(c) Other current assets	4,359.32	6,083.19
	Total Current Assets	50,370.10	47,005.64
	Total - Assets	77,414.33	73,130.64
2	**Equity and Liabilities**		
	Equity		
	(a) Equity share capital	1,525.56	1,406.23
	(b) Other Equity	68,008.17	58,345.26
	Total Equity	69,533.73	59,751.49
	Non current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	300.00	300.00
	(b) Provisions	100.49	102.36
	(c) Other liabilities	4.07	4.07
	Total Non current Liabilities	404.56	406.43
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,181.47	10,014.17
	(ii) Trade payables		
	- Dues to Micro and Small enterprises	36.53	148.16
	- Dues to Creditors other than Micro and Small enterprises	1,477.00	1,861.92
	(iii) Other financial liabilities	541.64	255.56
	(b) Provisions	800.73	383.88
	(c) Other current liabilities	1,438.67	309.03
	Total Current Liabilities	7,476.04	12,972.72
	Total - Liabilities	7,880.60	13,379.15
	Total - Equity and Liabilities	77,414.33	73,130.64

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Unaudited statement of Standalone cash flows for the half year ended September 30,2025

Rs. in lakhs

	Particulars	As at September 30,2025	As at March 31, 2025
1	**Cash Flow From Operating Activities**		
	Profit before income tax	**8,450.00**	**8,472.39**
	Adjustments for		
	Depreciation and amortisation expense	**931.93**	**1,118.48**
	(Profit)/ loss on sale of fixed asset	**-**	**0.42**
	(Increase)/ decrease in fair value of investments	**0.28**	**(4.86)**
	Interest/Investment income	**(171.69)**	**(209.08)**
	Dividend income	**(0.09)**	**(0.21)**
	Finance costs	**432.15**	**1,164.33**
	Capital Reserve and CIRP Adjustment	**-**	
	Operating Profit before working capital changes	**9,642.58**	**10,541.47**
	Change in operating assets and liabilities		
	(Increase)/ decrease in other financial assets	**(830.86)**	**(295.08)**
	(Increase)/ decrease in inventories	**5,970.03**	**(10,831.90)**
	(Increase)/ decrease in trade receivables	**(3,594.16)**	**(2,558.57)**
	(Increase)/ decrease in other assets	**1,725.19**	**(3,620.78)**
	Increase/ (decrease) in provisions and other liabilities	**361.20**	**(262.09)**
	Increase/ (decrease) in trade payables	**(496.55)**	**1,050.08**
	Cash generated from operations	**12,777.43**	**(5,976.87)**
	Less : Income taxes paid (net of refunds)	**(1,719.63)**	**(1,931.02)**
	Net cash from operating activities (1)	**11,057.80**	**(7,907.89)**
2	**Cash Flows From Investing Activities**		
	Purchase of PPE (including changes in CWIP)	**(1,418.64)**	**(8,854.64)**
	Sale proceeds of PPE	**-**	**28.60**
	(Purchase)/ Disposal proceeds of Investments	**(446.26)**	**-**
	(Investments in)/ Maturity of fixed deposits with banks	**-**	**1,862.11**
	(Increase)/ Decrease in Bank balance not considered as Cash and Cash Equivalents	**(1,067.64)**	**-**
	Dividend received	**0.09**	**0.21**
	Interest/Investment income	**170.37**	**215.10**
	Net cash used in investing activities (2)	**(2,762.08)**	**(6,748.62)**
3	**Cash Flows From Financing Activities**		
	Proceeds from issue of shares / Conversion of warrants (Net of expenses)	**4,537.20**	**18,453.71**
	Proceeds from/ (repayment of) short term borrowings	**(6,832.70)**	**867.73**
	Finance costs	**(432.15)**	**(1,164.33)**
	Dividend paid	**-**	**(651.26)**
	Net cash from/ (used in) financing activities (3)	**(2,727.65)**	**17,505.85**
	Net increase/decrease in cash and cash equivalents (1+2+3)	**5,568.07**	**2,849.34**
	Cash and cash equivalents at the beginning of the financial year	**3,919.77**	**1,070.43**
	Cash and cash equivalents at end of the year	**9,487.84**	**3,919.77**

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Statement of Unaudited Standalone financial results for the quarter and half year ended September 30,2025 under Ind AS

Notes:

1 The above unaudited standalone financial results of the Company for the quarter and half year ended 30th September 2025, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 17th October 2025. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 has been completed by the Statutory Auditors.

2 Since the segment information as per Ind AS 108 - Operating Segments is provided in the consolidated unaudited financial results, the same is not provided separately for the standalone unaudited financial results.

3 During the quarter, board of directors have allotted 4,24,262 equity shares of Rs. 5/- each upon the conversion of 2,12,131 warrants of Rs. 10/- each.
As on 30th September 2025, the outstanding number of warrants pending for conversion is Nil.

4 Previous year figures are re grouped wherever necessary.

for ***Pondy Oxides and Chemicals Limited***

POND Y OXIDES & CHEMICALS LIMITED CHENNAI 600 031

ASHISH BANSAL

Digitally signed by ASHISH BANSAL
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Ashish Bansal
Managing Director
DIN : 01543967

Place: Chennai
Date : October 17, 2025

L.MUKUNDAN & ASSOCIATES
Chartered Accountants

Flat No. 1, 2, Kamala Arcade.
669, Mount Road,
Thousand Lights, Chennai-600006
Ph: 044- 28291328, 9840145586
Email: lmaishere@gmail.com

Independent Auditor's Limited Review Report on the Quarterly and six months ended 30th September, 2025. Unaudited Standalone Financial Results of Pondy Oxides and Chemicals Limited pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To

The Board of Directors
Pondy Oxides and Chemicals Limited
KRM Centre, 2, Harrington Road,
Chetpet, Chennai 600 031.

1. We have reviewed the statement of unaudited standalone financial results of Pondy Oxides and Chemicals Limited (the "Company") for the Quarter and Half Year ended 30th September 2025 which are included in the accompanying 'Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2025. The Statement has been prepared by the Company's management pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended (the "Listing Regulations")

2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors in their meeting held on 17th October 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

L.MUKUNDAN & ASSOCIATES
Chartered Accountants

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669, Mount Road,
Thousand Lights, Chennai-600006
Ph: 044- 28291328, 9840145586
Email: lmaishere@gmail.com

4. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying the analytical and other review procedures and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the companies Act, 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act , 2013 and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L Mukundan and Associates
Chartered Accountants
Firm Registration No.010283S

L.Mukundan
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Date: 2025.10.17 12:11:10 +05'30'

L MUKUNDAN
Partner
Membership No. 204372
UDIN: 25204372BMJJJK6428

Place : Chennai
Date : 17-10-2025

Pondy Oxides And Chemicals Limited

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Statement of Unaudited Consolidated financial results for the quarter and half year ended September 30,2025 under Ind AS

Rs. in Lakhs

Sl No	Particulars	Quarter ended			Half year ended		Year ended
		September 30,2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30,2024 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1	**Income**						
	(a) Revenue from Operations	64,036.97	60,283.26	57,910.86	1,24,320.23	1,02,404.66	2,05,690.53
	(b) Other Income (Net)	110.45	138.92	69.22	249.37	146.95	225.03
	Total Income	64,147.42	60,422.18	57,980.08	1,24,569.60	1,02,551.61	2,05,915.56
2	**Expenses**						
	(a) Cost of materials consumed	53,639.54	54,150.05	52,024.46	1,07,789.59	91,921.08	1,84,400.11
	(b) Purchase of stock-in-trade - Traded goods	14.93	72.10	201.69	87.03	607.24	810.62
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	1,076.11	(1,030.81)	110.16	45.30	(468.00)	(1,053.94)
	(d) Employee benefit expenses	908.51	763.83	588.20	1,672.34	1,231.29	2,657.74
	(e) Finance costs	156.79	317.87	409.38	474.66	642.75	1,218.34
	(f) Depreciation and amortization expense	689.73	469.65	405.52	1,159.38	762.58	1,664.10
	(g) Other expenses	3,041.49	2,235.44	2,107.26	5,276.93	3,935.74	8,390.12
	Total Expenses	59,527.10	56,978.13	55,846.67	1,16,505.23	98,632.68	1,98,087.09
3	**Profit/ (loss) before exceptional items and tax (1-2)**	4,620.32	3,444.05	2,133.41	8,064.37	3,918.93	7,828.47
4	**Exceptional items**						
5	**Profit/ (loss) before tax (3+4)**	4,620.32	3,444.05	2,133.41	8,064.37	3,918.93	7,828.47
6	**Tax expense**						
	(a) Current tax	1,265.05	856.18	603.14	2,121.23	1,069.26	2,110.51
	(b) Deferred tax charge/ (credit)	(31.91)	71.37	4.59	39.46	28.24	(87.50)
	Total Tax Expenses	1,233.14	927.55	607.73	2,160.69	1,097.50	2,023.01
7	**Net Profit for the period (5-6)**	3,387.18	2,516.50	1,525.68	5,903.68	2,821.43	5,805.46
8	**Other comprehensive income , net of income tax**						
	(a) items that will not be reclassified to profit or loss	-	-	-	-	-	(18.23)
	(b) income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	4.59
	Total other comprehensive income , net of income tax	-	-	-	-	-	(13.64)
9	**Total comprehensive income/ (loss) for the period (7+8)**	3,387.18	2,516.50	1,525.68	5,903.68	2,821.43	5,791.82
10	Paid-up equity share capital	1,525.56	1,504.35	1,302.52	1,525.56	1,302.52	1,406.23
	Face value per share (Rs)	5.00	5.00	5.00	5.00	5.00	5.00
11	Reserves (excluding Revaluation Reserve)						57,884.67
12	Earning per share (Face value of Rs 5 each) (not annualised)						
	- Basic	11.50	8.72	5.92	20.04	11.07	22.03
	- Diluted	11.50	8.72	5.68	20.04	10.55	21.08

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Unaudited Statement of Consolidated Assets and Liabilities as at September 30,2025

Rs in Lakhs

	Particulars	As at September 30,2025	As at March 31, 2025
1	**Assets**		
	Non-current assets		
	(a) Property, plant and equipment	22,972.58	16,291.90
	(b) Capital work in progress	1,119.34	7,466.42
	(c) Goodwill	965.46	965.46
	(d) Intangible assets	117.36	109.37
	(e) Financial Assets		
	(i) Investments	466.05	20.07
	(ii) Other Financial Assets	409.69	395.50
	(f) Deferred Tax Assets (Net)	558.94	598.40
	(g) Other non-current assets	209.74	320.03
	Total Non-current assets	26,819.16	26,167.15
	Current assets		
	(a) Inventories	17,769.43	24,056.26
	(b) Financial Assets		
	(i) Trade receivables	16,678.48	12,943.68
	(ii) Cash and cash equivalents	9,489.71	3,928.07
	(iii) Bank balances other than above	1,142.50	74.86
	(iv) Other Financial assets	151.40	168.14
	(c) Other current assets	4,769.81	6,410.30
	Total Current Assets	50,001.33	47,581.31
	Total - Assets	76,820.49	73,748.46
2	**Equity and Liabilities**		
	Equity		
	(a) Equity share capital	1,525.56	1,406.23
	(b) Other Equity	67,138.35	57,884.67
	Total Equity	68,663.91	59,290.90
	Non current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	300.00	300.00
	(b) Provisions	100.49	102.36
	(c) Other liabilities	4.07	4.07
	Total Non current Liabilities	404.56	406.43
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	3,357.98	10,897.42
	(ii) Lease Liability	-	66.69
	(iii) Trade payables		
	- Dues to Micro and Small enterprises	39.73	158.45
	- Dues to Creditors other than Micro and Small enterprises	1,559.26	1,950.05
	(iv) Other financial liabilities	541.64	255.56
	(b) Provisions	800.73	383.88
	(c) Other current liabilities	1,452.68	339.08
	Total Current Liabilities	7,752.02	14,051.13
	Total - Liabilities	8,156.58	14,457.56
	Total - Equity and Liabilities	76,820.49	73,748.46

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Unaudited statement of Consolidated cash flows for the half year ended September 30, 2025

Rs. In Lakhs

	Particulars	As at September 30,2025	As at March 31, 2025
1	**Cash Flow From Operating Activities**		
	Profit before income tax	**8,064.37**	**7,828.47**
	Adjustments for		
	Depreciation and amortisation expense	**1,159.38**	**1,664.10**
	(Profit)/ loss on sale of fixed asset	**-**	**0.42**
	(Increase)/ decrease in fair value of investments	**0.28**	**(4.86)**
	Interest/Investment income	**(171.69)**	**(209.08)**
	Dividend income	**(0.09)**	**(0.21)**
	Finance costs	**474.66**	**1,218.34**
	Operating Profit before working capital changes	**9,526.91**	**10,497.18**
	Change in operating assets and liabilities		
	(Increase)/ decrease in other financial assets	**2.55**	**(87.91)**
	(Increase)/ decrease in inventories	**6,286.83**	**(11,103.88)**
	(Increase)/ decrease in trade receivables	**(3,734.80)**	**(2,495.27)**
	(Increase)/ decrease in other assets	**1,641.81**	**(3,603.83)**
	Increase/ (decrease) in provisions and other liabilities	**247.88**	**(451.61)**
	Increase/ (decrease) in trade payables	**(509.51)**	**1,076.45**
	Cash generated from operations	**13,461.67**	**(6,168.87)**
	Less : Income taxes paid (net of refunds)	**(1,719.66)**	**(1,931.42)**
	Net cash from operating activities (1)	**11,742.01**	**(8,100.29)**
2	**Cash Flows From Investing Activities**		
	Purchase of PPE (including changes in CWIP)	**(1,390.62)**	**(8,882.37)**
	Sale proceeds of PPE	**-**	**28.60**
	(Purchase)/ Disposal proceeds of Investments	**(446.26)**	**-**
	(Investments in)/ Maturity of fixed deposits with banks	**-**	**1,852.11**
	(Increase)/ Decrease in Bank balance not considered as Cash and Cash Equivalents	**(1,067.64)**	**-**
	Dividend received	**0.09**	**0.21**
	Interest/Investment income	**170.37**	**215.53**
	Net cash used in investing activities (2)	**(2,734.06)**	**(6,785.92)**
3	**Cash Flows From Financing Activities**		
	Proceeds from issue of shares / Conversion of warrants (Net of expenses)	**4,537.20**	**18,453.71**
	Proceeds from/ (repayment of) short term borrowings	**(7,539.44)**	**1,138.10**
	Finance costs	**(444.07)**	**(1,197.44)**
	Dividend paid	**-**	**(651.26)**
	Net cash from/ (used in) financing activities (3)	**(3,446.31)**	**17,743.11**
	Net increase/decrease in cash and cash equivalents (1+2+3)	**5,561.64**	**2,856.90**
	Cash and cash equivalents at the beginning of the financial year	**3,928.07**	**1,071.17**
	Cash and cash equivalents at end of the year	**9,489.71**	**3,928.07**

Pondy Oxides And Chemicals Limited

Regd. Office: KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai 600 031
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CIN: L24294TN1995PLC030586

POCL ®

Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the half year ended September 30, 2025

Rs. in Lakhs

S No	Particulars	Quarter ended			Half year ended		Year ended
		September 30,2025 (Unaudited)	June 30, 2025 (Unaudited)	September 30,2024 (Unaudited)	September 30,2025 (Unaudited)	September 30,2024 (Unaudited)	March 31, 2025 (Audited)
1	**Segment revenue**						
	(a) Lead	54,780.48	50,574.18	55,981.04	1,05,354.66	99,315.44	1,96,236.22
	(b) Copper	8,360.37	8,857.37	1,047.45	17,217.74	1,047.45	5,554.85
	(c) Others	896.12	851.71	882.37	1,747.83	2,041.77	3,899.46
	Total segment revenue	64,036.97	60,283.26	57,910.86	1,24,320.23	1,02,404.66	2,05,690.53
2	**Segment results**						
	(a) Lead	4,850.24	3,980.11	2,935.46	8,830.35	5,529.27	11,252.74
	(b) Copper	384.29	316.24	39.43	700.53	24.74	246.38
	(c) Others	(116.53)	(125.23)	(186.30)	(241.76)	(294.87)	(580.51)
	Total segment results	5,118.00	4,171.12	2,788.59	9,289.12	5,259.14	10,918.61
	Less:						
	(a) Finance cost	156.79	317.87	409.38	474.66	642.75	1,218.34
	(b) Other Unallocable expenditure net off unallocable income	340.89	409.20	245.80	750.09	697.46	1,871.80
	Profit/ (loss) before tax	4,620.32	3,444.05	2,133.41	8,064.37	3,918.93	7,828.47
	Less : Tax expense	1,233.14	927.55	607.73	2,160.69	1,097.50	2,023.01
	Net Profit for the period	3,387.18	2,516.50	1,525.68	5,903.68	2,821.43	5,805.46
3	**Segment assets**						
	(a) Lead	40,268.01	50,854.28	38,392.09	40,268.01	38,392.09	46,926.53
	(b) Copper	9,348.42	9,092.08	1,291.27	9,348.42	1,291.27	6,572.45
	(c) Others	6,353.17	6,352.82	8,252.98	6,353.17	8,252.98	6,801.97
	(d) Unallocated	20,850.93	14,505.99	9,152.43	20,850.93	9,152.43	13,447.51
	Total assets	76,820.53	80,805.17	57,088.77	76,820.53	57,088.77	73,748.46
4	**Segment liabilities**						
	(a) Lead	1,799.64	1,692.87	1,560.27	1,799.64	1,560.27	2,225.17
	(b) Copper	147.83	76.58	3.84	147.83	3.84	74.48
	(c) Others	105.01	149.12	270.05	105.01	270.05	134.93
	(d) Unallocated	6,104.06	13,348.31	15,824.37	6,104.06	15,824.37	12,022.98
	Total liabilities	8,156.54	15,266.88	17,658.53	8,156.54	17,658.53	14,457.56

Notes:

1 The above unaudited consolidated financial results of the Company for the quarter and half year ended 30th September 2025, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 17th October 2025. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 has been completed by the Statutory Auditors.

2 The group is operating in segments namely Lead, Copper and Other non ferrous metals and Plastics. However for the purpose of Segment reporting under IndAS 108, the other non ferrous metal and plastics does not meet the criteria laid down in the Standard as a reportable segment, the operations are reported under two segments namely Lead and Copper.

3 During the quarter, board of directors have allotted 4,24,262 equity shares of Rs. 5/- each upon the conversion of 2,12,131 warrants of Rs. 10/- each. As on 30th September 2025, the outstanding number of warrants pending for conversion is Nil.

4 Previous year figures are re grouped wherever necessary.

PONDY OXIDES & CHEMICALS LIMITED CHENNAI 600 031

for ***Pondy Oxides and Chemicals Limited***

ASHISH BANSAL

Ashish Bansal
Managing Director
DIN : 01543967

Place: Chennai
Date : October 17, 2025

L.MUKUNDAN & ASSOCIATES
Chartered Accountants

Flat No. 1, 2, Kamala Arcade.
669, Mount Road,
Thousand Lights, Chennai-600006
Ph: 044- 28291328, 9840145586
Email: lmaishere@gmail.com

Independent Auditor's Limited Review Report on the Quarterly and six months ended 30th September, 2025. Unaudited Consolidated Financial Results of Pondy Oxides and Chemicals Limited pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To
The Board of Directors
Pondy Oxides and Chemicals Limited
KRM Centre, 2, Harrington Road,
Chetpet, Chennai 600 031.

1. We have reviewed the statement of unaudited consolidated financial results of Pondy Oxides and Chemicals Limited ("the Holding Co.") and its subsidiary POCL Future Tech Private Limited and Harsha Exito Engineering Private Limited (The Holding Company and its subsidiaries together referred as " The Group") for the Quarter and Half Year ended 30th September 2025 being submitted by the Holding Co. pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors in their meeting held on 17th October 2025, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review

3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying the analytical and other review procedures and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the companies Act, 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular No. CIR/CFD/CMDl/44/2019 dated 29th March, 2019 issued by the SEBI under regulations 33(8) of the Listing Regulations to the extent applicable

L.MUKUNDAN & ASSOCIATES
Chartered Accountants

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Thousand Lights, Chennai-600006
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Email: lmaishere@gmail.com

4. The consolidated unaudited financial results include the interim financial information of two subsidiaries, whose financial statement (before consolidation adjustments) reflect total assets of Rs. 5815.30 Lakhs as at 30th September 2025 and total revenues of Rs.739.95 Lakhs and Rs 1478.67 Lakhs for the quarter ended 30th September 2025 and for the period from 1st April 2025 to 30th September 2025 respectively, total net profit after tax of Rs. (170.35) Lakhs and Rs. (409.24) Lakhs and total comprehensive income of Rs. (170.35) Lakhs and Rs. (409.24) Lakhs, for the quarter ended 30th September 2025 and for the period 1st April 2025 to 30th September 2025 respectively, and cash flows (net) of Rs 1.87 Lakhs for the period from 1st April 2025 to 30th September 2025 as considered in the consolidated unaudited financial results. This financial information has been reviewed by us for consolidation purpose, adjustments have been made by the subsidiary company's management. Our opinion in so far relates to the affairs of the above mentioned subsidiary is based on consolidation adjustments prepared by the subsidiary company's management and reviewed by us.

5. Our conclusion on the statement in respect of the matters stated in paragraph 4 above is not modified with respect to the financial information certified by the Management.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates referred to in paragraph 4, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For L Mukundan and Associates
Chartered Accountants
Firm Registration No.010283S

L.Mukundan
Digitally signed by L.Mukundan
Date: 2025.10.17 12:12:01 +05'30'

L MUKUNDAN
Partner
Membership No. 204372
UDIN: 25204372BMJJJN9142

Place : Chennai
Date : 17-10-2025