

PONDY OXIDES AND CHEMICALS LIMITED **POCL**[®]

26th May 2026

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 Audited Standalone and Consolidated financial results for the quarter and financial year ended 31st March 2026

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 26th May 2026, considered and approved the Audited Standalone and Consolidated financial results for the quarter and financial year ended 26th May 2026.

In this regard, please find attached the Audited Standalone and Consolidated financial results including the Independent Auditor's Report given by the Statutory Auditor of the Company for the quarter and financial year ended 31st March 2026.

The meeting commenced at 03.00 p.m. and concluded at 05:00 p.m.

Kindly take the disclosure on record.

Thanking you

Yours faithfully

For **Pondy Oxides and Chemicals Limited**

K. Kumaravel

Director Finance & Company Secretary

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

POCL®

Statement of Audited Standalone financial results for the quarter and year ended March 31, 2026 under Ind AS

		Rs. in Lakhs					
Sl No	Particulars	Quarter ended			Year ended		
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)	
1	Income						
	(a) Revenue from Operations	93,167.95	77,628.94	51,663.49	2,93,865.30	2,02,826.59	
	(b) Other Income (Net)	237.33	150.01	14.87	718.34	365.56	
	Total Income	93,405.28	77,778.95	51,678.36	2,94,583.64	2,03,192.15	
2	Expenses						
	(a) Cost of materials consumed	67,971.85	74,977.26	47,982.63	2,49,977.90	1,82,229.24	
	(b) Purchase of stock-in-trade - Traded goods	12,146.35	95.65	0.49	12,242.23	702.84	
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	4,593.59	(6,518.81)	(2,014.07)	(2,017.72)	(1,018.03)	
	(d) Employee benefit expenses	803.19	774.70	723.70	3,178.96	2,534.12	
	(e) Finance costs	372.24	181.91	188.30	986.30	1,164.33	
	(f) Depreciation and amortization expense	548.05	614.21	314.94	2,094.19	1,118.48	
	(g) Other expenses	1,801.53	2,538.18	2,264.65	9,387.45	7,988.78	
	Total Expenses	88,236.80	72,663.10	49,460.64	2,75,849.31	1,94,719.76	
	Profit/ (loss) before exceptional items and tax (1-2)	5,168.48	5,115.85	2,217.72	18,734.33	8,472.39	
4	Exceptional items	(93.48)	-	-	(93.48)	-	
5	Profit/ (loss) before tax (3+4)	5,075.00	5,115.85	2,217.72	18,640.85	8,472.39	
6	Tax expense						
	(a) Current tax	2,292.81	1,348.95	545.86	5,762.99	2,110.51	
	(b) Deferred tax charge/ (credit)	(1,022.32)	11.19	(128.89)	(995.28)	(144.38)	
	Total Tax Expenses	1,270.49	1,360.14	416.97	4,767.71	1,966.13	
7	Net Profit for the period (5-6)	3,804.51	3,755.71	1,800.75	13,873.14	6,506.26	
8	Other comprehensive income , net of income tax						
	(a) Items that will not be reclassified to profit or loss	(3.92)	-	(18.23)	(3.92)	(18.23)	
	(b) Income tax relating to items that will not be reclassified to profit or loss	0.99	-	4.59	0.99	4.59	
	(c) Items that will be reclassified to profit or loss	3,993.41	-	-	3,993.41	-	
	(d) Income tax relating to items that will be reclassified to profit or loss	(1,005.06)	-	-	(1,005.06)	-	
	Total other comprehensive income , net of income tax	2,985.42	-	(13.64)	2,985.42	(13.64)	
9	Total comprehensive income/ (loss) for the period (7+8)	6,789.93	3,755.71	1,787.11	16,858.56	6,492.62	
10	Paid-up equity share capital	1,525.56	1,525.56	1,406.23	1,525.56	1,406.23	
	Face value per share (Rs)	5.00	5.00	5.00	5.00	5.00	
11	Reserves (excluding Revaluation Reserve)				78,459.73	58,345.26	
12	Earning per share (Face value of Rs 5 each) (not annualised)						
	- Basic	12.47	12.31	6.40	46.27	24.69	
	- Diluted	12.47	12.31	6.08	46.27	23.63	

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

POCL®

Audited Statement of Standalone assets and liabilities as at March 31, 2026

		Rs. in Lakhs	
Particulars	As at March 31, 2026	As at March 31, 2025	
1 Assets			
Non-current assets			
(a) Property, plant and equipment	20,032.49	11,892.70	
(b) Capital work in progress	256.76	7,466.42	
(c) Goodwill	965.46	965.46	
(d) Intangible assets	93.49	109.37	
(e) Financial Assets			
(i) Investments	4,437.15	3,997.51	
(ii) Other Financial Assets	915.24	895.05	
(f) Deferred Tax Assets (Net)	471.56	480.36	
(g) Other non-current assets	2,159.80	318.13	
Total Non-current assets	29,331.95	26,125.00	
Current assets			
(a) Inventories	26,880.97	23,218.28	
(b) Financial Assets			
(i) Trade receivables	26,301.55	12,678.18	
(ii) Cash and cash equivalents	1,176.70	3,919.77	
(iii) Bank balances other than above	54.87	51.61	
(iv) Other Financial assets	3,515.48	1,054.61	
(c) Other current assets	12,113.62	6,083.19	
Total Current Assets	70,043.19	47,005.64	
Total - Assets	99,375.14	73,130.64	
2 Equity and Liabilities			
Equity			
(a) Equity share capital	1,525.56	1,406.23	
(b) Other Equity	78,459.73	58,345.26	
Total Equity	79,985.29	59,751.49	
Non current liabilities			
(a) Financial Liabilities			
(i) Borrowings	-	300.00	
(b) Provisions	204.83	102.36	
(c) Other non current liabilities	3.93	4.07	
Total Non current Liabilities	208.76	406.43	
Current liabilities			
(a) Financial Liabilities			
(i) Borrowings	15,210.49	10,014.17	
(ii) Trade payables			
- Dues to Micro and Small enterprises	174.13	148.16	
- Dues to Creditors other than Micro and Small enterprises	1,329.97	1,861.92	
(iii) Other financial liabilities	500.04	255.56	
(b) Provisions	1,273.76	383.88	
(c) Other current liabilities	692.70	309.03	
Total Current Liabilities	19,181.09	12,972.72	
Total - Liabilities	19,389.85	13,379.15	
Total - Equity and Liabilities	99,375.14	73,130.64	

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

POCL®

Audited Statement of Standalone cash flows for the year ended March 31, 2026

Rs. in lakhs		
Particulars	As at March 31, 2026	As at March 31, 2025
1 Cash Flow From Operating Activities		
Profit before tax	18,640.85	8,472.39
Adjustments for		
Depreciation and amortisation expense	2,094.19	1,118.48
(Profit)/ loss on sale of fixed asset	7.42	0.42
(Increase)/ decrease in fair value of investments	6.62	(4.86)
Interest/Investment income	(575.47)	(209.08)
Exceptional (income)/expense	93.48	-
Dividend income	(0.41)	(0.21)
Finance costs	986.30	1,164.33
Operating Profit before working capital changes	21,252.98	10,541.47
Change in operating assets and liabilities		
(Increase)/ decrease in other financial assets	1,508.43	(295.08)
(Increase)/ decrease in inventories	(3,662.69)	(10,831.90)
(Increase)/ decrease in trade receivables	(13,623.37)	(2,558.57)
(Increase)/ decrease in other assets	(6,031.25)	(3,620.78)
Increase/ (decrease) in provisions and other liabilities	654.34	(262.09)
Increase/ (decrease) in trade payables	(505.98)	1,050.08
Cash generated from operations	(407.54)	(5,976.87)
Less : Income taxes paid (net of refunds)	(4,984.83)	(1,931.02)
Net cash from operating activities (1)	(5,392.37)	(7,907.89)
2 Cash Flows From Investing Activities		
Purchase of PPE (including changes in CWIP)	(4,857.51)	(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	(3.26)	-
Dividend received	0.41	0.21
Interest/Investment income	576.29	215.10
Net cash used in investing activities (2)	(4,730.33)	(6,748.62)
3 Cash Flows From Financing Activities		
Proceeds from issue of shares / Conversion of warrants (Net of expenses)	4,537.50	18,453.71
Proceeds from/ (repayment of) short term borrowings	4,896.32	867.73
Finance costs	(986.30)	(1,164.33)
Dividend paid	(1,067.89)	(651.26)
Net cash from/ (used in) financing activities (3)	7,379.63	17,505.85
Net increase/(decrease) in cash and cash equivalents (1+2+3)	(2,743.07)	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	1,176.70	3,919.77

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

POCL®

Statement of Audited Standalone financial results for the quarter and year ended March 31, 2026 under Ind AS

Notes:

- 1 The above audited standalone financial results of the Company for the quarter and year ended March 31, 2026, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May 26, 2026. The Statutory auditors have expressed their unmodified opinion on the standalone financial results.
- 2 Since the segment information as per Ind AS 108 - Operating Segments is provided in the consolidated audited financial results, the same is not provided separately for the standalone audited financial results.
- 3 On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes"), consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from changes in the regulatory framework. The management has assessed the incremental impact of the Labour Codes on its employee benefit obligations based on the information and estimate available as on date and considering the materiality and regulatory-driven, non-recurring nature of this impact, the company has presented such loss for the year ended March 31, 2026 under exceptional items. The Company continues to monitor the finalisation of Central and State rules and upon clarifications / notification issued by the Government in relation to the Labour Codes will be appropriately accounted for.
- 4 During the previous year ended March 31, 2025, the Company raised proceeds of ₹17,499.99 Lakhs through Qualified Institutional Placement (QIP) by issuance of 20,34,883 Equity Shares of face value ₹5 each, at an issue price of ₹860.00 per Equity Share inclusive of a premium of ₹855.00 per share, for the purposes specified in the Placement Document. After adjusting the issue expenses of Rs. 603.27 Lakhs, the net proceeds of Rs. 16,896.72 lakhs have been utilized in full for the Capital Expenditure, Working capital requirement and General Corporate Purposes as on March 31, 2026.
- 5 During the year ended March 31, 2024, the Company raised proceeds of ₹13,250 Lakhs through Preferential Issue by issuance of 19,72,394 Equity Shares and 32,54,442 Convertible Warrants of face value ₹5 each, at an issue price of ₹253.50 per Equity Share inclusive of a premium of ₹248.50 per share, for the purposes specified in the Offer Document. The company converted all its warrants as on March 31, 2026 and the outstanding number of warrants pending for conversion is Nil. The proceeds of ₹ 13,250 lakhs have been utilized in full for the Purchase of Fixed Asset, Working capital requirement and General Corporate Purposes as on March 31, 2026.
- 6 The board of directors at its meeting held on May 26, 2026 has recommended a dividend of 100%, i.e., Rs. 5.00 per equity share of face value of Rs. 5.00 each, which is subject to approval of the shareholders
- 7 The figures for the current quarter ended March 31, 2026 and the quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year ended March 31, 2026 and March 31, 2025, and the published year to date figures up to third quarter ended December 31, 2025 and December 31, 2024, respectively.
- 8 Previous year figures are re grouped wherever necessary.

for Pondy Oxides and Chemicals Limited



Place : Chennai
Date : May 26, 2026

Ashish Bansal
Managing Director
DIN : 01543967



Independent Auditor's Report on the Audited Standalone Financial Results of the PONDY OXIDES AND CHEMICALS LIMITED for the Quarter and Year Ended 31st March, 2026 pursuant to the requirement of Regulations 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

Opinion

We have audited the accompanying statement of Standalone Financial Results of Pondy Oxides and Chemicals Limited ("the Company"), for the quarter and year ended 31st March, 2026 ("the Statement"), attached herewith, being submitted by the Company pursuant to requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended ("the Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the Statement:

- i. is presented in accordance with the requirement of Regulation 33 of the Listing Regulations as amended; and
- ii. gives a true and fair view in conformity with the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Company for the quarter and year ended 31st March, 2026.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the "Auditor's Responsibilities for the Audit of the Standalone Financial Results" section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's Responsibility for the Financial Results

This statement has been prepared on the basis of the standalone annual Ind AS financial statements. The Company's Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the applicable Indian Accounting Standards (Ind AS) prescribed under section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so. The Board of Directors is also responsible for overseeing the Company's financial reporting process

Auditor's Responsibilities for the Audit of the Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- a. Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion,



forgery, intentional omissions, misrepresentations, or the override of internal control.

- b. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing our opinion on effectiveness of the Company's internal control. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- c. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Company's Board of Directors.
- d. Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- e. Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- f. Obtain sufficient appropriate audit evidence regarding the financial results of the company to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information included in the Statement of which we are the independent auditors.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



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

Other Matters

The Statement includes the results for the Quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to third quarter of the current financial year which were subject to limited review by us, as required under the Listing Regulations.

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

Lakshmi
Narasimhan
Mukundan

Digitally signed by
Lakshmi Narasimhan
Mukundan
Date: 2026.05.26
15:36:39 +05'30'

L MUKUNDAN
Partner
Membership No. 204372
UDIN: 26204372XAPQGB3545

Place : Chennai
Date : 26.05.2026

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

POCL®

Statement of Audited Consolidated financial results for the quarter and year ended March 31, 2026 under Ind AS

Rs. in Lakhs						
Sl No	Particulars	Quarter ended			Year ended	
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	Income					
	(a) Revenue from Operations	93,522.51	77,993.38	52,371.19	2,95,836.12	2,05,690.53
	(b) Other Income (Net)	204.93	110.02	(23.57)	564.32	225.03
	Total Income	93,727.44	78,103.40	52,347.62	2,96,400.44	2,05,915.56
2	Expenses					
	(a) Cost of materials consumed	68,148.56	75,186.68	48,322.21	2,51,124.83	1,84,400.11
	(b) Purchase of stock-in-trade - Traded goods	12,206.62	124.79	16.82	12,418.44	810.62
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	4,624.04	(6,473.02)	(1,820.14)	(1,803.68)	(1,053.94)
	(d) Employee benefit expenses	804.99	808.76	751.32	3,286.09	2,657.74
	(e) Finance costs	374.26	189.65	202.95	1,038.57	1,218.34
	(f) Depreciation and amortization expense	627.29	696.19	451.53	2,482.86	1,664.10
	(g) Other expenses	1,816.26	2,659.44	2,337.03	9,752.63	8,390.12
	Total Expenses	88,602.02	73,192.49	50,261.72	2,78,299.74	1,98,087.09
	Profit/ (loss) before exceptional items and tax (1-2)	5,125.42	4,910.91	2,085.90	18,100.70	7,828.47
4	Exceptional items	(93.48)	-	-	(93.48)	-
5	Profit/ (loss) before tax (3+4)	5,031.94	4,910.91	2,085.90	18,007.22	7,828.47
6	Tax expense					
	(a) Current tax	2,292.81	1,348.95	545.86	5,762.99	2,110.51
	(b) Deferred tax charge/ (credit)	(1,013.59)	31.36	(120.69)	(942.77)	(87.50)
	Total Tax Expenses	1,279.22	1,380.31	425.17	4,820.22	2,023.01
7	Net Profit for the period (5-6)	3,752.72	3,530.60	1,660.73	13,187.00	5,805.46
8	Other comprehensive income , net of income tax					
	(a) Items that will not be reclassified to profit or loss	(3.92)	-	(18.23)	(3.92)	(18.23)
	(b) Income tax relating to items that will not be reclassified to profit or loss	0.99	-	4.59	0.99	4.59
	(c) Items that will be reclassified to profit or loss	3,993.41	-	-	3,993.41	-
	(d) Income tax relating to items that will be reclassified to profit or loss	(1,005.06)	-	-	(1,005.06)	-
	Total other comprehensive income , net of income tax	2,985.42	-	(13.64)	2,985.42	(13.64)
9	Total comprehensive income/ (loss) for the period (7+8)	6,738.14	3,530.60	1,647.09	16,172.42	5,791.82
10	Paid-up equity share capital	1,525.56	1,525.56	1,406.23	1,525.56	1,406.23
	Face value per share (Rs)	5.00	5.00	5.00	5.00	5.00
11	Reserves (excluding Revaluation Reserve)				77,313.02	57,884.67
12	Earning per share (Face value of Rs 5 each) (not annualised)					
	- Basic	12.30	11.57	5.91	43.98	22.03
	- Diluted	12.30	11.57	5.61	43.98	21.08

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

POCL®

Audited Statement of Consolidated assets and liabilities as at March 31, 2026

Rs in Lakhs

	As at March 31, 2026	As at March 31, 2025
1 Assets		
Non-current assets		
(a) Property, plant and equipment	24,129.51	16,291.90
(b) Capital work in progress	256.76	7,466.42
(c) Goodwill	965.46	965.46
(d) Intangible assets	93.49	109.37
(e) Financial Assets		
(i) Investments	459.71	20.07
(ii) Other Financial Assets	247.79	395.50
(f) Deferred Tax Assets (Net)	537.09	598.40
(g) Other non-current assets	2,160.75	320.03
Total Non-current assets	28,850.56	26,167.15
Current assets		
(a) Inventories	27,270.66	24,056.26
(b) Financial Assets		
(i) Trade receivables	26,461.07	12,943.68
(ii) Cash and cash equivalents	1,022.52	3,928.07
(iii) Bank balances other than above	81.78	74.86
(iv) Other Financial assets	2,263.65	168.14
(c) Other current assets	12,343.71	6,410.30
Total Current Assets	69,443.39	47,581.31
Total - Assets	98,293.95	73,748.46
2 Equity and Liabilities		
Equity		
(a) Equity share capital	1,525.56	1,406.23
(b) Other Equity	77,313.02	57,884.67
Total Equity	78,838.58	59,290.90
Non current liabilities		
(a) Financial Liabilities		
(i) Borrowings	-	300.00
(b) Provisions	204.83	102.36
(c) Other non current liabilities	3.93	4.07
Total Non current Liabilities	208.76	406.43
Current liabilities		
(a) Financial Liabilities		
(i) Borrowings	15,210.51	10,897.42
(ii) Lease Liability	-	66.69
(iii) Trade payables		
- Dues to Micro and Small enterprises	177.10	158.45
- Dues to Creditors other than Micro and Small enterprises	1,374.98	1,950.05
(iv) Other financial liabilities	500.04	255.56
(b) Provisions	1,273.76	383.88
(c) Other current liabilities	710.22	339.08
Total Current Liabilities	19,246.61	14,051.13
Total - Liabilities	19,455.37	14,457.56
Total - Equity and Liabilities	98,293.95	73,748.46

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

POCL®

Audited Statement of Consolidated cash flows for the year ended March 31, 2026

		Rs. In Lakhs	
	Particulars	As at March 31, 2026	As at March 31, 2025
1	Cash Flow From Operating Activities		
	Profit before tax	18,007.22	7,828.47
	Adjustments for		
	Depreciation and amortisation expense	2,482.86	1,664.10
	(Profit)/ loss on sale of fixed asset	10.54	0.42
	(Increase)/ decrease in fair value of investments	6.62	(4.86)
	Interest/Investment income	(421.57)	(209.08)
	Exceptional (income)/expense	93.48	-
	Dividend income	(0.41)	(0.21)
	Finance costs	1,038.57	1,218.34
	Operating Profit before working capital changes	21,217.31	10,497.18
	Change in operating assets and liabilities		
	(Increase)/ decrease in other financial assets	2,041.69	(87.91)
	(Increase)/ decrease in inventories	(3,214.40)	(11,103.88)
	(Increase)/ decrease in trade receivables	(13,517.39)	(2,495.27)
	(Increase)/ decrease in other assets	(5,936.95)	(3,603.83)
	Increase/ (decrease) in provisions and other liabilities	544.58	(451.61)
	Increase/ (decrease) in trade payables	(556.42)	1,076.45
	Cash generated from operations	578.42	(6,168.87)
	Less : Income taxes paid (net of refunds)	(4,984.87)	(1,931.42)
	Net cash from operating activities (1)	(4,406.45)	(8,100.29)
2	Cash Flows From Investing Activities		
	Purchase of PPE (including changes in CWIP)	(5,014.23)	(8,882.37)
	Sale proceeds of PPE	68.07	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	(6.92)	-
	Dividend received	0.41	0.21
	Interest/Investment income	425.11	215.53
	Net cash used in investing activities (2)	(4,973.82)	(6,785.92)
3	Cash Flows From Financing Activities		
	Proceeds from issue of shares / Conversion of warrants (Net of expenses)	4,537.50	18,453.71
	Proceeds from/ (repayment of) short term borrowings	4,013.09	1,138.10
	Finance costs	(1,007.98)	(1,197.44)
	Dividend paid	(1,067.89)	(651.26)
	Net cash from/ (used in) financing activities (3)	6,474.72	17,743.11
	Net increase/(decrease) in cash and cash equivalents (1+2+3)	(2,905.55)	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	1,022.52	3,928.07

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

POCL®

Consolidated Segment-wise revenue, results, assets and liabilities for the year ended March 31, 2026

Rs. in Lakhs						
S No	Particulars	Quarter ended			Year Ended	
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
1	Segment revenue					
	(a) Lead	55,107.12	64,904.20	47,747.98	2,25,365.98	1,96,236.22
	(b) Copper	37,623.16	12,416.89	3,630.96	67,257.79	5,554.85
	(c) Others	792.23	672.29	992.25	3,212.35	3,899.46
	Total segment revenue	93,522.51	77,993.38	52,371.19	2,95,836.12	2,05,690.53
2	Segment results					
	(a) Lead	4,771.22	5,396.94	3,015.83	18,998.51	11,252.74
	(b) Copper	1,391.52	408.22	168.22	2,500.27	246.38
	(c) Others	31.82	(98.84)	(167.61)	(308.78)	(580.51)
	Total segment results	6,194.56	5,706.32	3,016.44	21,190.00	10,918.61
	Less:					
	(a) Finance cost	374.26	189.65	202.95	1,038.57	1,218.34
	(b) Other Unallocable expenditure net off unallocable income	694.88	605.76	727.59	2,050.73	1,871.80
	Profit/ (loss) before exceptional items and	5,125.42	4,910.91	2,085.90	18,100.70	7,828.47
	Exceptional items	(93.48)	-	-	(93.48)	-
	Profit/ (loss) before tax	5,031.94	4,910.91	2,085.90	18,007.22	7,828.47
	Less : Tax expense	1,279.22	1,380.31	425.17	4,820.22	2,023.01
	Net Profit for the period	3,752.72	3,530.60	1,660.73	13,187.00	5,805.46
3	Segment assets					
	(a) Lead	46,753.34	56,618.50	46,926.53	46,753.34	46,926.53
	(b) Copper	35,795.23	17,080.76	6,572.45	35,795.23	6,572.45
	(c) Others	1,604.88	5,933.80	6,801.97	1,604.88	6,801.97
	(d) Unallocated	14,140.50	14,634.93	13,447.51	14,140.50	13,447.51
	Total assets	98,293.95	94,267.99	73,748.46	98,293.95	73,748.46
4	Segment liabilities					
	(a) Lead	1,590.47	1,515.67	2,225.17	1,590.47	2,225.17
	(b) Copper	518.88	539.13	74.48	518.88	74.48
	(c) Others	95.42	90.88	134.93	95.42	134.93
	(d) Unallocated	17,250.60	20,025.17	12,022.98	17,250.60	12,022.98
	Total liabilities	19,455.37	22,170.85	14,457.56	19,455.37	14,457.56

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

POCL®

Notes:

- 1 The above audited consolidated financial results of the group for the quarter and year ended March 31, 2026, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on May 26, 2026. The Statutory auditors have expressed their unmodified opinion on the consolidated financial results.
- 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 On November 21, 2025, the Government of India notified the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020, and the Occupational Safety, Health and Working Conditions Code, 2020 (collectively, the "Labour Codes"), consolidating 29 existing labour laws. The Ministry of Labour & Employment has published draft Central Rules and FAQs to facilitate assessment of the financial impact arising from changes in the regulatory framework. The management has assessed the incremental impact of the Labour Codes on its employee benefit obligations based on the information and estimate available as on date and considering the materiality and regulatory-driven, non-recurring nature of this impact, the group has presented such loss for the year ended March 31, 2026 under exceptional items. the group continues to monitor the finalisation of Central and State rules and upon clarifications / notification issued by the Government in relation to the Labour Codes will be appropriately accounted for.
- 4 During the previous year ended March 31, 2025, the holding company raised proceeds of ₹17,499.99 Lakhs through Qualified Institutional Placement (QIP) by issuance of 20,34,883 Equity Shares of face value ₹5 each, at an issue price of ₹860.00 per Equity Share inclusive of a premium of ₹855.00 per share, for the purposes specified in the Placement Document. After adjusting the issue expenses of Rs. 603.27 Lakhs, the net proceeds of Rs. 16,896.72 lakhs have been utilized in full for the Capital Expenditure, Working capital requirement and General Corporate Purposes as on March 31, 2026.
- 5 During the year ended March 31, 2024, the holding company raised proceeds of ₹13,250 Lakhs through Preferential Issue by issuance of 19,72,394 Equity Shares and 32,54,442 Convertible Warrants of face value ₹5 each, at an issue price of ₹253.50 per Equity Share inclusive of a premium of ₹248.50 per share, for the purposes specified in the Offer Document. The company converted all its warrants as on March 31, 2026 and the outstanding number of warrants pending for conversion is Nil. The proceeds of ₹ 13,250 lakhs have been utilized in full for the Purchase of Fixed Asset, Working capital requirement and General Corporate Purposes as on March 31, 2026
- 6 The board of directors at its meeting held on May 26, 2026 has recommended a dividend of 100%, i.e., Rs. 5.00 per equity share of face value of Rs. 5.00 each, which is subject to approval of the shareholders
- 7 The figures for the current quarter ended March 31, 2026 and the quarter ended March 31, 2025 are balancing figures between the audited figures of the full financial year ended March 31, 2026 and March 31, 2025, and the published year to date figures up to third quarter ended December 31, 2025 and December 31, 2024, respectively.
- 8 Previous year figures are re grouped wherever necessary.

for Pondy Oxides and Chemicals Limited



Place : Chennai
Date : May 26, 2026

Ashish Bansal
Managing Director
DIN : 01543967



Independent Auditor's Report on the Audited Consolidated Financial Results of Pondy Oxides and Chemicals Limited ("the holding company") for the quarter and year ended 31st March 2026 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.

Opinion:

We have audited the accompanying statement of consolidated financial results of Pondy Oxides and Chemicals Limited ("the Holding Co.") and its subsidiaries ("the Holding Company and its subsidiaries together referred to as "the Group"), for the Quarter and Year ended 31st March 2026 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").

In our opinion and to the best of our information and according to the explanations given to us and based on the audited financial statements of the subsidiaries, the Statement:

- i. Includes the results of the following entities:
 - a. POCL Future Tech Private Limited
 - b. Harsha Exito Engineering Private Limited
- ii. are presented in accordance with the requirement of Regulation 33 of the Listing Regulations; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Indian Accounting Standards ("Ind AS") prescribed under section 133 of the Companies Act, 2013 ("the Act") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information of the Group for the quarter and year ended 31st March, 2026.



Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013, as amended ("the Act"). Our responsibilities under those Standards are further described in the 'Auditor's Responsibilities for the audit of Consolidated Financial Results' section of our report. We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India ("ICAI") together with the ethical requirements that are relevant to our audit of the consolidated financial results under the provisions of the Act and the Rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us and is sufficient and appropriate to provide a basis for our opinion.

Management's Responsibility for the Consolidated Financial Results

This statement has been prepared on the basis of the consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Ind AS prescribed under section 133 of the Act, read with relevant Rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of each company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the Statement by the Board of Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of each company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the respective company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the Companies included in the Group are also responsible for overseeing the financial reporting process of the Group.



Auditor's Responsibilities for the Audit of the Consolidated Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing our opinion on effectiveness of the Group's internal control. Under Section 143(3)(i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of consolidated financial statements on whether the Group has adequate internal financial controls with reference to financial statements in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such Disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.



- Evaluate the overall presentation, structure and content of the Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial results of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors.

We communicate with those charged with governance of the Holding Company and such other entity included in the Statement of which we are the independent auditors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the listing Regulations, as amended, to the extent applicable.



Other Matters

1. The consolidated audited financial results include the audited financial statements of two subsidiaries, whose financial statement (before consolidation adjustments) reflect total assets of Rs. 5,005.75 Lakhs as at 31st March 2026 and total revenues of Rs 494.65 Lakhs and Rs 2387.43 Lakhs for the quarter ended 31st March 2026 and for the year from 1st April 2025 to 31st March 2026 respectively, total net profit after tax of Rs. (51.77) Lakhs and Rs. (686.13) Lakhs and total comprehensive income of Rs. (51.77) Lakhs and Rs. (686.13) Lakhs, for the quarter ended 31st March 2026 and for the year 1st April 2025 to 31st March 2026 respectively, and cash flows (net) of Rs 3.49 Lakhs for the year from 1st April 2025 to 31st March 2026 as considered in the consolidated audited financial results. This financial information has been audited 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 audited by us. Our conclusion on the statement in respect of the matters stated above is not modified with respect to the financial information certified by the Management.
2. The Statement includes the results for the Quarter ended 31st March, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to third quarter of the current financial year which were subject to limited review by us.

Place: Chennai
Date: 26.05.2026

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

Lakshmi Digitally signed
by Lakshmi
Narasimha Narasimhan
n Mukundan

Mukundan Date: 2026.05.26
15:37:16 +05'30'

L Mukundan
Partner
Membership No. 204372
UDIN : 26204372WVDBNL3639

26th May 2026

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: Declaration of Unmodified Opinion in the Audit Report pursuant to Regulation 33(3)(d) of SEBI (LODR) Regulations, 2015

Pursuant to the provisions of Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that M/s. L. Mukundan & Associates, Statutory Auditors of the Company have expressed an **UNMODIFIED OPINION** in their Audit Report on the Audited Standalone and Consolidated Financial Results of the Company for the quarter and financial year ended 31st March 2026.

Kindly take the disclosure on record.

Thanking You

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

K Kumaravel
Director Finance & Company Secretary