# PONDY OXIDES AND CHEMICALS LIMITED *POCL*®

**4th August 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 Un-audited Standalone and Consolidated financial results for the quarter ended 30th June 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 4th August 2026, considered and approved the Un-audited Standalone and Consolidated financial results for the quarter ended 30th June 2026.

In this regard, please find attached the Unaudited Standalone and Consolidated financial statements for the quarter ended 30th June 2026.

The meeting commenced at 04.00 P.M. and concluded at 06.15 P.M.

Thanking You

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

K
KUMAR
AVEL

Digitally signed by K KUMARAVEL
DN: c=IN, postalCode=600083, st=TAMIL NADU, street=NO4350 ANJUGAM NAGAR 2ND STREETCHENNAIJAFFERKHANPET 600083, l=CHENNAI, o=Personal, title=0131, serialNumber=1000fa75f1b4356d894d05ae462ccbf2eedd1acda5d98c29f77e061ea7841c5f, pseudonym=4122424d83739f7b0b4c0e16ad2f148f, 2.5.4.20=b4b58cd32baa231c6b73063fa9b334e04526e7b0305b9d4b06ff0649cdda846a, email=KK@POCL.COM, cn=K KUMARAVEL
Date: 2026.08.04 18:33:48 +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 ended June 30, 2026 under Ind AS**

Rs. in Lakhs

| Sl No | Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|---|
| | | June 30, 2026 (Unaudited) | March 31, 2026 (Audited) | June 30, 2025 (Unaudited) | March 31, 2026 (Audited) |
| 1 | **Income** | | | | |
| | (a) Revenue from Operations | 93,091.37 | 93,167.95 | 59,617.02 | 2,93,865.30 |
| | (b) Other Income (Net) | 76.84 | 237.33 | 177.24 | 718.34 |
| | **Total Income** | **93,168.21** | **93,405.28** | **59,794.26** | **2,94,583.64** |
| 2 | **Expenses** | | | | |
| | (a) Cost of materials consumed | 79,432.88 | 67,971.85 | 53,801.55 | 2,49,977.90 |
| | (b) Purchase of stock-in-trade - Traded goods | 4,060.59 | 12,146.35 | - | 12,242.23 |
| | (c) Changes in inventories of work-in-progress, stock-in-trade and finished goods | 707.12 | 4,593.59 | (1,173.39) | (2,017.72) |
| | (d) Employee benefit expenses | 844.23 | 803.19 | 729.90 | 3,178.96 |
| | (e) Finance costs | 246.70 | 372.24 | 297.42 | 986.30 |
| | (f) Depreciation and amortization expense | 582.92 | 548.05 | 350.05 | 2,094.19 |
| | (g) Other expenses | 2,534.73 | 1,801.53 | 2,127.88 | 9,387.45 |
| | **Total Expenses** | **88,409.17** | **88,236.80** | **56,133.41** | **2,75,849.31** |
| 3 | **Profit/ (loss) before exceptional items and tax (1-2)** | **4,759.04** | **5,168.48** | **3,660.85** | **18,734.33** |
| 4 | **Exceptional items** | - | (93.48) | - | (93.48) |
| 5 | **Profit/ (loss) before tax (3+4)** | **4,759.04** | **5,075.00** | **3,660.85** | **18,640.85** |
| 6 | **Tax expense** | | | | |
| | (a) Current tax | 152.22 | 2,292.81 | 856.18 | 5,762.99 |
| | (b) Deferred tax charge/ (credit) | 981.45 | (1,022.32) | 49.28 | (995.28) |
| | **Total Tax Expenses** | **1,133.67** | **1,270.49** | **905.46** | **4,767.71** |
| 7 | **Net Profit for the period (5-6)** | **3,625.37** | **3,804.51** | **2,755.39** | **13,873.14** |
| 8 | **Other comprehensive income , net of income tax** | | | | |
| | (a) Items that will not be reclassified to profit or loss | - | (3.92) | - | (3.92) |
| | (b) Income tax relating to items that will not be reclassified to profit or loss | - | 0.99 | - | 0.99 |
| | (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** | **-** | **2,985.42** |
| 9 | **Total comprehensive income/ (loss) for the period (7+8)** | **3,625.37** | **6,789.93** | **2,755.39** | **16,858.56** |
| 10 | Paid-up equity share capital | 1,525.56 | 1,525.56 | 1,504.35 | 1,525.56 |
| | Face value per share (Rs) | 2.00 | 2.00 | 2.00 | 2.00 |
| 11 | Reserves (excluding Revaluation Reserve) | | | | 78,459.73 |
| 12 | **Earning per share (Face value of Rs 2 each) (not annualised)** | | | | |
| | **- Basic** | **4.75** | **4.99** | **3.82** | **18.51** |
| | **- Diluted** | **4.75** | **4.99** | **3.82** | **18.51** |

# 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 ended June 30, 2026 under Ind AS**

**Notes:**

1 The above unaudited standalone financial results of the Company for the quarter ended June 30, 2026, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on August 04, 2026. 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 The Board of Directors of the Company, at its meeting held on May 26, 2026, approved the stock split of each Equity Share of the face value of Rs. 5/- (Rupees Five only) fully paid-up into Equity Shares of face value of Rs. 2/- (Rupees Two only) each fully paid-up, which was subsequently approved by the shareholders through postal ballot on July 02, 2026.The Company fixed July 21, 2026 as the 'Record Date' for the purpose of the sub-division of shares. Since the Record Date is after the end of the reporting quarter June 30, 2026 but before the date of approval of these financial results by the Board (August 04, 2026), the calculation of basic and diluted Earnings Per Share (EPS) for the quarter ended June 30, 2026, and all comparative periods presented, has been adjusted retroactively based on the new face value of Rs. 2/- per share, in accordance with Ind AS 33 "Earning Per Share" and Ind AS 10 "Events occuring after balance sheet date".

| EPS Disclosure for Stock split | Quarter Ended June 30, 2026 | Quarter Ended March 31, 2026 | Quarter Ended June 30, 2025 | Year Ended March 31, 2026 |
|---|---|---|---|---|
| **Earning per share before stock split (Face value of Rs 5 each)** | | | | |
| - Basic | 11.88 | 12.47 | 9.54 | 46.27 |
| - Diluted | 11.88 | 12.47 | 9.54 | 46.27 |
| **Earning per share after stock split (Face value of Rs 2 each)** | | | | |
| - Basic | 4.75 | 4.99 | 3.82 | 18.51 |
| - Diluted | 4.75 | 4.99 | 3.82 | 18.51 |

4 The Figures for the preceding quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to date figure up to third quarter December 31, 2025.

5 Previous year figures are re grouped wherever necessary.

**For Pondy Oxides and Chemicals Limited**

PONDY OXIDES & CHEMICALS LIMITED CHENNAI 600 031

ASHISH BANSAL

Digitally signed by ASHISH BANSAL
DN: c=IN, o=PERSONAL, title=4803, pseudonym=64285ddfbda04e6ebbfe1c09805141df, 2.5.4.20=cca9092cf0618acdcd482547a8378c4dfc05d1c7b869a80e2cbdc276de1892d7, postalCode=600028, st=Tamil Nadu, serialNumber=0974cbe3483d041d9cb9e483a5e9fdf40650ee4dbde8ff80422ddc8c4be56bed, cn=ASHISH BANSAL
Date: 2026.08.04 18:32:29 +05'30'

**Ashish Bansal**
**Chairman & Managing Director**
**DIN : 01543967**

*Place : Chennai*
*Date : August 04, 2026*

# Pondy Oxides And Chemicals Limited

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Ph.044 42965454 Fax: 044 42965455 Email id: info@pocl.com Website: www.pocl.com
CIN: L24294TN1995PLC030586

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**Statement of Unaudited Consolidated financial results for the quarter ended June 30, 2026 under Ind AS**

**Rs. in Lakhs**

| Sl No | Particulars | Quarter ended | | | Year ended |
|---|---|---|---|---|---|
| | | June 30, 2026 (Unaudited) | March 31, 2026 (Audited) | June 30, 2025 (Unaudited) | March 31, 2026 (Audited) |
| 1 | **Income** | | | | |
| | (a) Revenue from Operations | 93,488.98 | 93,522.51 | 60,283.26 | 2,95,836.12 |
| | (b) Other Income (Net) | 44.27 | 204.93 | 138.92 | 564.32 |
| | **Total Income** | **93,533.25** | **93,727.44** | **60,422.18** | **2,96,400.44** |
| 2 | **Expenses** | | | | |
| | (a) Cost of materials consumed | 79,596.32 | 68,148.56 | 54,150.05 | 2,51,124.83 |
| | (b) Purchase of stock-in-trade - Traded goods | 4,036.05 | 12,206.62 | 72.10 | 12,418.44 |
| | (c) Changes in inventories of work-in-progress, stock-in-trade and finished goods | 844.02 | 4,624.04 | (1,030.81) | (1,803.68) |
| | (d) Employee benefit expenses | 844.29 | 804.99 | 763.83 | 3,286.09 |
| | (e) Finance costs | 249.12 | 374.26 | 317.87 | 1,038.57 |
| | (f) Depreciation and amortization expense | 643.38 | 627.29 | 469.65 | 2,482.86 |
| | (g) Other expenses | 2,584.77 | 1,816.26 | 2,235.44 | 9,752.63 |
| | **Total Expenses** | **88,797.95** | **88,602.02** | **56,978.13** | **2,78,299.74** |
| 3 | **Profit/ (loss) before exceptional items and tax (1-2)** | **4,735.30** | **5,125.42** | **3,444.05** | **18,100.70** |
| 4 | **Exceptional items** | - | (93.48) | - | (93.48) |
| 5 | **Profit/ (loss) before tax (3+4)** | **4,735.30** | **5,031.94** | **3,444.05** | **18,007.22** |
| 6 | **Tax expense** | | | | |
| | (a) Current tax | 152.22 | 2,292.81 | 856.18 | 5,762.99 |
| | (b) Deferred tax charge/ (credit) | 995.06 | (1,013.59) | 71.37 | (942.77) |
| | **Total Tax Expenses** | **1,147.28** | **1,279.22** | **927.55** | **4,820.22** |
| 7 | **Net Profit for the period (5-6)** | **3,588.02** | **3,752.72** | **2,516.50** | **13,187.00** |
| 8 | **Other comprehensive income , net of income tax** | | | | |
| | (a) Items that will not be reclassified to profit or loss | - | (3.92) | - | (3.92) |
| | (b) Income tax relating to items that will not be reclassified to profit or loss | - | 0.99 | - | 0.99 |
| | (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** | **-** | **2,985.42** |
| 9 | **Total comprehensive income/ (loss) for the period (7+8)** | **3,588.02** | **6,738.14** | **2,516.50** | **16,172.42** |
| 10 | Paid-up equity share capital | 1,525.56 | 1,525.56 | 1,504.35 | 1,525.56 |
| | Face value per share (Rs) | 2.00 | 2.00 | 2.00 | 2.00 |
| 11 | Reserves (excluding Revaluation Reserve) | | | | 77,313.02 |
| 12 | **Earning per share (Face value of Rs 2 each) (not annualised)** | | | | |
| | **- Basic** | **4.70** | **4.92** | **3.49** | **17.59** |
| | **- Diluted** | **4.70** | **4.92** | **3.49** | **17.59** |

# Pondy Oxides And Chemicals Limited

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CIN: L24294TN1995PLC030586

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**Consolidated Segment-wise revenue, results, assets and liabilities**
**for the Quarter ended June 30, 2026**

Rs. in Lakhs

| S No | Particulars | Quarter ended | | | Year Ended |
|---|---|---|---|---|---|
| | | June 30, 2026 (Unaudited) | March 31, 2026 (Audited) | June 30, 2025 (Unaudited) | March 31, 2026 (Audited) |
| 1 | **Segment revenue** | | | | |
| | (a) Lead | 41,466.13 | 55,107.12 | 50,574.18 | 2,25,365.98 |
| | (b) Copper | 50,548.05 | 37,623.16 | 8,857.37 | 67,257.79 |
| | (c) Others | 1,474.80 | 792.23 | 851.71 | 3,212.35 |
| | **Total segment revenue** | **93,488.98** | **93,522.51** | **60,283.26** | **2,95,836.12** |
| 2 | **Segment results** | | | | |
| | (a) Lead | 3,359.72 | 4,771.22 | 3,980.11 | 18,998.51 |
| | (b) Copper | 1,975.88 | 1,391.52 | 316.24 | 2,500.27 |
| | (c) Others | 122.89 | 31.82 | (125.23) | (308.78) |
| | **Total segment results** | **5,458.49** | **6,194.56** | **4,171.12** | **21,190.00** |
| | Less: | | | | |
| | (a) Finance cost | 249.12 | 374.26 | 317.87 | 1,038.57 |
| | (b) Other Unallocable expenditure net off unallocable income | 474.07 | 694.88 | 409.20 | 2,050.73 |
| | **Profit/ (loss) before exceptional items and tax** | **4,735.30** | **5,125.42** | **3,444.05** | **18,100.70** |
| | Exceptional items | - | (93.48) | - | (93.48) |
| | **Profit/ (loss) before tax** | **4,735.30** | **5,031.94** | **3,444.05** | **18,007.22** |
| | Less : Tax expense | 1,147.28 | 1,279.22 | 927.55 | 4,820.22 |
| | **Net Profit for the period** | **3,588.02** | **3,752.72** | **2,516.50** | **13,187.00** |
| 3 | **Segment assets** | | | | |
| | (a) Lead | 46,559.34 | 46,753.34 | 50,854.28 | 46,753.34 |
| | (b) Copper | 21,458.91 | 35,795.23 | 9,092.08 | 35,795.23 |
| | (c) Others | 1,383.51 | 1,604.88 | 6,352.82 | 1,604.88 |
| | (d) Unallocated | 22,027.45 | 14,140.50 | 14,505.99 | 14,140.50 |
| | **Total assets** | **91,429.21** | **98,293.95** | **80,805.17** | **98,293.95** |
| 4 | **Segment liabilities** | | | | |
| | (a) Lead | 1,467.47 | 1,590.47 | 1,692.87 | 1,590.47 |
| | (b) Copper | 292.43 | 518.88 | 76.58 | 518.88 |
| | (c) Others | 82.69 | 95.42 | 149.12 | 95.42 |
| | (d) Unallocated | 10,148.34 | 17,250.60 | 13,348.31 | 17,250.60 |
| | **Total liabilities** | **11,990.93** | **19,455.37** | **15,266.88** | **19,455.37** |

# Pondy Oxides And Chemicals Limited

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CIN: L24294TN1995PLC030586

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**Notes:**

1 The above unaudited consolidated financial results of the Group for the quarter ended June 30, 2026, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on August 04, 2026. 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 The Board of Directors of the Holding Company, at its meeting held on May 26, 2026, approved the stock split of each Equity Share of the face value of Rs. 5/- (Rupees Five only) fully paid-up into Equity Shares of face value of Rs. 2/- (Rupees Two only) each fully paid-up, which was subsequently approved by the shareholders through postal ballot on July 02, 2026.The Holding company fixed July 21, 2026 as the 'Record Date' for the purpose of the sub-division of shares. Since the Record Date is after the end of the reporting quarter June 30, 2026 but before the date of approval of these financial results by the Board (August 4, 2026), the calculation of basic and diluted Earnings Per Share (EPS) for the quarter ended June 30, 2026, and all comparative periods presented, has been adjusted retroactively based on the new face value of Rs. 2/- per share, in accordance with Ind AS 33 "Earning Per Share" and Ind AS 10 "Events occuring after balance sheet date" .

| **EPS Disclosure for Stock split** | **Quarter Ended June 30, 2026** | **Quarter Ended March 31, 2026** | **Quarter Ended June 30, 2025** | **Year Ended March 31, 2026** |
|---|---|---|---|---|
| **Earning per share before stock split (Face value of Rs 5 each)** | | | | |
| - Basic | 11.76 | 12.30 | 8.72 | 43.98 |
| - Diluted | 11.76 | 12.30 | 8.72 | 43.98 |
| **Earning per share after stock split (Face value of Rs 2 each)** | | | | |
| - Basic | 4.70 | 4.92 | 3.49 | 17.59 |
| - Diluted | 4.70 | 4.92 | 3.49 | 17.59 |

3 The figures for the preceding quarter ended March 31, 2026 are the balancing figures between the audited figures in respect of the full financial year ended March 31, 2026 and the unaudited published year to date figure up to third quarter ended December 31, 2025.

3 Previous year figures are re-grouped wherever necessary.

**For Pondy Oxides and Chemicals Limited**


ASHISH BANSAL

Digitally signed by ASHISH BANSAL
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pseudonym=64285ddfbda04e6ebbfe1c09805141df,
2.5.4.20=cca9092cf0618acdcd482547a8378c4dfc05d1c7b869a80e2cbdc276de1892d7, postalCode=600028, st=Tamil Nadu,
serialNumber=0974cbe3483d041d9cb9e483a5e9fdf40650ee4dbde8ff80422ddc8c4be56bed, cn=ASHISH BANSAL
Date: 2026.08.04 18:33:02 +05'30'

*Place : Chennai*

*Date : August 04, 2026*

**Ashish Bansal**

**Chairman & Managing Director**

**DIN : 01543967**

L.MUKUNDAN & ASSOCIATES
Chartered Accountants

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

**INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED STANDALONE FINANCIAL RESULTS OF PONDY OXIDES AND CHEMICALS LIMITED FOR THE QUARTER ENDEND 30th JUNE, 2026**

To

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

1. We have reviewed the accompanying statement of unaudited financial results of Pondy Oxides and Chemicals Limited (the "Company") for the Quarter ended June 30, 2026, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

2. The Statement is the responsibility of the Company's management and has been approved by its board of directors in their meeting held on 4th August 2026. This Statement 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 read with relevant rules issued there under 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 (ICAI). This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free from material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying analytical and other review procedures. 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. Accordingly, we do not express an audit opinion.

L.MUKUNDAN & ASSOCIATES
Chartered Accountants

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

4. Attention is drawn to the fact that the figures for the quarter ended 31st March, 2026 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, 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 ('Ind AS') specified 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 accordance with the requirements of the 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

Lakshmi Narasimhan Mukundan

Digitally signed by Lakshmi Narasimhan Mukundan
Date: 2026.08.04 16:40:35 +05'30'

L MUKUNDAN
Partner
Membership No. 204372
UDIN: 26204372UORCXT6977

Place: Chennai
Date: 04.08.2026

**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 UNAUDITED CONSOLIDATED FINANCIAL RESULTS OF PONDY OXIDES AND CHEMICALS LIMITED FOR THE QUARTER ENDED 30TH JUNE 2026.**

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

1. We have reviewed the accompanying statement of unaudited consolidated financial results of Pondy Oxides and Chemicals Limited ("The Holding Co.") and its subsidiaries 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 ended 30th June 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").

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 4th August 2026, 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 of the Statement 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 (ICAI). 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 Holding Company's personnel 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

Flat No. 1, 2, Kamala Arcade.
669, Mount Road,
Thousand Lights, Chennai-600006
Ph: 044- 28291328, 9840145586
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 revenue of Rs. 700.71 lakhs, total profit after tax (37.35) lakhs and total comprehensive income of Rs. (37.35) lakhs, for the quarter ended 30th June, 2026 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 management of the subsidiaries. Our opinion in so far relates to the affairs of the above-mentioned subsidiaries is based on consolidation adjustments prepared by the management of the subsidiaries 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

Lakshmi Narasimhan Mukundan

Digitally signed by Lakshmi Narasimhan Mukundan
Date: 2026.08.04 16:41:19 +05'30'

L Mukundan
Partner
Membership No. 204372
UDIN: 26204372CJBGJI4199

Place: Chennai
Date: 04.08.2026