



Petro Carbon And Chemicals Limited
(Formerly : Petro Carbon And Chemicals Private Limited)
Regd. Office:
Avani Signature, 6th Floor,
91A/1, Park Street, Kolkata-700016
Plant:
Haldia Oil Refinery, Haldia - 721606
Dist: Purba Midnapur, WB
tel +91 33 40118400
mail pccl@athagroup.in
CIN L24110WB2007PLC120212

Date: 03.11.2025

To,
The Manager
Listing Department,
National Stock Exchange of India Limited
"Exchange Plaza", C - 1, Block G,
Bandra- Kurla Complex, Bandra (East),
Mumbai - 400051

SYMBOL: PCCL

Sub: Outcome of the meeting of the Board of Directors- Standalone and Consolidated Financial Results

Dear Sir/Madam,

This is to inform you that the Board of Directors of the Company at its meeting held today i.e. 3rd November, 2025, have inter- alia, considered and approved the Standalone and Consolidated Un-Audited Financial Results for the half year ended on 30th September, 2025.

The Statutory Auditors, D. K. Chhajer & Co., Chartered Accountants, have carried out the Limited Review of the aforesaid Un-Audited Standalone and Consolidated Financial Results.

We have enclosed a copy of the Un-Audited Standalone and Consolidated Financial Results for the half year ended on 30th September, 2025 as considered and approved by the Board of Directors along with the Limited Review Report of the Statutory Auditors thereon, for your records.

The Board Meeting commenced at 1 P.M. and concluded at 2 P.M.

This information is provided pursuant to Regulations 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Kindly take the above on record.

Thanking you,

For Petro Carbon and Chemicals Limited

Manisha Somani
Company Secretary & Compliance Officer

Independent Auditors' Review Report on Review of Unaudited Standalone Financial Results

To
The Board of Directors of
PETRO CARBON AND CHEMICALS LIMITED
(formerly known as "Petro Carbon and Chemicals Private Limited")

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of Petro Carbon and Chemicals Limited ("the Company"), for the half year ended **30th September 2025** ("the Statement"), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to issue a report on these Financial 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. 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 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.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards 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 **D. K. CHHAJER & Co.**
Chartered Accountants
Firm Registration No.: 304138E



CA. Aditya Madhogarhia
Partner
Membership No.: 304771



UDIN : 25304771BMLWEY8640

Place: Kolkata

Date : 3rd day of November 2025

PETRO CARBON AND CHEMICALS LIMITED

(formerly known as "Petro Carbon and Chemicals Private Limited")

CIN: L24110WB2007PLC120212

Registered Office: Avani Signature, 6th Floor, 91A/1, Park Street, Kolkata -700016

Tel: 033-40118400; Email: pccl@athagroup.in ; www.pccl.in

Standalone Statement of Assets and Liabilities as at 30th September 2025

Amount in Rs.in Lakhs

Particulars	As at 30th September 2025 (Unaudited)	As at 31st March 2025 (Audited)
I. EQUITY AND LIABILITIES :-		
(1) Shareholders' Funds :		
Share Capital	2,470.00	2,470.00
Reserves and Surplus	14,832.51	14,582.35
	17,302.51	17,052.35
(2) Non-Current Liabilities :		
Long -Term Borrowings	7,728.92	6,020.69
Deferred Tax Liabilities (net)	390.75	332.72
Long -Term Provisions	100.11	93.36
	8,219.78	6,446.77
(3) Current Liabilities :		
Short-Term Borrowings	18,110.19	8,383.04
Trade Payables		
- Due to Micro and Small Enterprises	542.38	267.17
- Due to Others	2,565.81	8,764.38
Other Current Liabilities	1,174.57	742.37
Short-Term Provisions	79.15	23.12
	22,472.10	18,180.08
Total	47,994.39	41,679.20
II. ASSETS :-		
(1) Non-Current Assets :		
Property, Plant and Equipment - Tangible	16,478.48	15,933.03
Capital Work-In-Progress	2,245.72	435.46
Non-Current Investments	935.00	310.00
Long-Term Loans and Advances	217.96	67.43
Other Non-Current Assets	16.96	13.96
	19,894.12	16,759.88
(2) Current Assets :		
Current Investments	-	349.98
Inventories	17,579.16	15,077.22
Trade Receivables	5,076.56	2,621.36
Cash and cash equivalents	1,734.74	2,806.05
Short-Term Loans and Advances	3,608.87	3,924.40
Other Current Assets	100.94	140.31
	28,100.27	24,919.32
Total	47,994.39	41,679.20

for and on behalf of the Board of Directors
Petro Carbon and Chemicals Limited
Vishal Atha

Managing Director

DIN-00916400

Place : Kolkata

Date : 3rd day of November 2025

PETRO CARBON AND CHEMICALS LIMITED

(formerly known as "Petro Carbon and Chemicals Private Limited")

CIN: L24110WB2007PLC120212

Registered Office: Avani Signature, 6th Floor, 91A/1, Park Street, Kolkata -700016

Tel: 033-40118400; Email: pccl@athagroup.in ; www.pccl.in

Standalone Statement of Financial Results for the Period ended on 30th September 2025

Amount in Rs.in Lakhs

Particulars	for Half Year ended on			for Year Ended on	
	30/09/2025	31/03/2025	30/09/2024	31/03/2025	31/03/2024
	Unaudited	Audited	Unaudited	Audited	Audited
I. Income from Operations :-					
(a) Revenue from Operations	26,040.21	11,951.69	17,645.43	29,597.12	53,864.02
(b) Other Income	59.00	247.70	132.48	380.18	171.39
Total Income	26,099.21	12,199.39	17,777.91	29,977.30	54,035.41
II. Expenses :-					
(a) Cost of Materials Consumed	23,067.49	9,442.94	13,137.87	22,580.81	34,920.65
(b) Changes in Inventories of Finished Goods	(1,277.85)	(27.49)	1,695.38	1,667.89	1,804.36
(c) Employee Benefits Expenses	342.43	341.78	283.17	624.95	603.11
(d) Finance Costs	968.20	372.58	335.67	708.25	840.79
(e) Depreciation	289.15	148.42	113.59	262.01	190.38
(f) Amortisation	8.45	8.45	8.45	16.91	16.91
(g) Other Expenses	2,350.77	1,788.70	1,587.26	3,375.95	3,979.48
Total Expenses	25,748.64	12,075.39	17,161.39	29,236.77	42,355.68
Profit /(Loss) before Prior Period items and tax	350.57	124.01	616.52	740.53	11,679.73
Add/(Less) : Prior Period Items	-	-	-	-	33.69
Profit /(Loss) before tax	350.57	124.02	616.52	740.53	11,713.42
Add/(Less): Tax Expenses					
Current Income Tax	-	138.91	(138.91)	-	(3,411.94)
MAT Credit Entitlements	-	-	-	-	(11.43)
Deferred Tax	(58.03)	(146.51)	(103.85)	(250.36)	(32.01)
Tax adjustments of earlier years	-	2.39	454.51	456.90	(12.05)
Profit /(Loss) after tax	292.54	118.80	828.27	947.07	8,246.00
Paid-up equity share capital (Face Value of Rs. 10)	2,470.00	2,470.00	2,470.00	2,470.00	2,470.00
Earnings Per Equity Share Basic & Diluted (EPS not annualised for Half Year ended)	1.18	0.47	3.35	3.83	32.29

for and on behalf of the Board of Directors
Petro Carbon and Chemicals Limited



Vishal Atha

Vishal Atha
Managing Director
DIN-00916400

Place: Kolkata

Date : 3rd day of November 2025

PETRO CARBON AND CHEMICALS LIMITED

(formerly known as "Petro Carbon and Chemicals Private Limited")

CIN: L24110WB2007PLC120212

Registered Office: Avani Signature, 6th Floor, 91A/1, Park Street, Kolkata -700016

Tel: 033-40118400; Email: pccl@athagroup.in ; www.pccl.in

Standalone Cashflow Statement for the period ended on 30th September 2025

Amount in Rs.in Lakhs

Particulars	for the period ended on 30th September 2025 (Unaudited)	for the year ended on 31st March 2025 (Audited)
(A) Cash flows from Operating Activities		
Net Profit/ (Loss) before tax	350.57	740.53
Adjustments for :		
Depreciation and Amortisation	297.60	278.92
Finance Cost	968.20	708.25
Provision for Gratuity	6.75	46.56
Provision for Expenses	56.03	(94.73)
Profit on Disposal of Asset	-	(0.60)
Profit on redemption of Mutual Fund units	(15.24)	(74.60)
Interest Income	(41.96)	(143.59)
Operating Profit before working capital changes	1,621.95	1,460.74
Adjustments for :		
(Increase)/Decrease in Inventories	(2,501.94)	(6,986.19)
(Increase)/Decrease in Trade Receivables	(2,455.21)	3,562.72
(Increase)/Decrease in Loans & Advances	165.01	(1,748.54)
(Increase)/Decrease in Other Current & Non-current Assets	36.37	(26.31)
Increase/(Decrease) in Trade Payables	(5,923.35)	5,453.03
Increase/(Decrease) in Other Current Liabilities	487.08	380.24
Cash Generated from Operation	(8,570.09)	2,095.69
Less: Income Tax (net)	(54.88)	(260.33)
Net Cash from Operating activities	(8,624.98)	1,835.38
(B) Cash flows from Investing activities		
in Property, Plant and Equipment/CWIP (net)	(2,695.69)	(5,187.86)
in Equity Shares of Subsidiaries	-	(310.00)
in Debentures of Subsidiaries	(625.00)	-
Investment/(Proceeds) in/from Mutual Fund (net)	365.22	(275.38)
Interest Income	41.96	143.59
Net Cash flow/(used) in Investing activities	(2,913.51)	(5,629.63)
(C) Cash flows from Financing activities		
Proceeds/(Repayment) from/of Term Loans	1,563.40	4,600.00
Proceeds/(Repayment) from/of Bank Borrowings	9,871.97	2,338.96
Finance Cost	(968.20)	(708.25)
Net Cash flow/(used) in Financing activities	10,467.17	6,230.71
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(1,071.31)	2,436.42
Cash and Cash equivalents at beginning of the period	2,806.05	369.63
Cash and Cash equivalents at end of the period	1,734.74	2,806.05
Cash and Cash equivalents comprises:		
Cash on hand	1.00	1.20
Balances with banks		
in Current/Credit accounts	547.10	2,046.50
in Term Deposits	1,186.65	758.35
	1,734.74	2,806.05

Note: Figures in brackets are outflows/deductions



for and on behalf of the Board of Directors
Petro Carbon and Chemicals Limited

Vishal Atha

Vishal Atha

Managing Director

DIN-00916400

Place: Kolkata

Date : 3rd day of November 2025

PETRO CARBON AND CHEMICALS LIMITED

(formerly known as "Petro Carbon and Chemicals Private Limited")

CIN: L24110WB2007PTC120212

Registered Office: Avani Signature, 6th Floor, 91A/1, Park Street, Kolkata - 700016

Tel: 033-40118400; Email: pccl@athagroup.in ; www.pccl.in

Notes to Standalone Financial Results:

1. The above Unaudited Standalone Financial Results for the half year ended 30th September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of Petro Carbon and Chemicals Limited (the "Company") at their meeting held on 3rd day of November 2025.
2. The Plant of the company was under shut down during the half year ended 30th September 2025 for 32 days (82 days during the half year ended 31st March 2025) for normal maintenance and repairs.
3. The Financial Results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards specified in section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India.
4. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the financial results have been reviewed by the Statutory Auditors of the company for the half year ended 30th September 2025.
5. The Company is engaged in the business of manufacturing Calcined Petroleum Coke, which is the only segment and hence there are no separate reportable segment as per AS 17.
6. The figures for the previous period/year are regrouped/reclassified wherever necessary, to make them comparable.
7. The above financial results of the company can be viewed on the company's website www.pccl.in and also on www.nseindia.com

for and on behalf of the Board of Directors
Petro Carbon and Chemicals Limited



Place : Kolkata

Date : 3rd day of November 2025

Vishal Atha
Managing Director
DIN: 00916400

Independent Auditors' Review Report on Review of Unaudited Consolidated Financial Results

To

The Board of Directors of

PETRO CARBON AND CHEMICALS LIMITED

(formerly known as "Petro Carbon and Chemicals Private Limited")

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results of Petro Carbon and Chemicals Limited ("the Parent") and its subsidiaries (the Parent and its subsidiaries together referred to as "the Group"), for the half year ended **30th September 2025** ("the Statement"), attached herewith, being submitted by the Parent 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 Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other accounting principles generally accepted in India. 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. 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. 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 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.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33 (8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

4. The Statement includes the results of the following entities:

i. Parent

Petro Carbon and Chemicals Limited

ii. Subsidiaries

ACL Advanced Materials Private Limited

ACL Alchemy Private Limited

Contd...



5. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the review report of the other auditors referred in paragraph 6 below, nothing has come to our attention that causes us to believe that the accompanying interim financial information, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Accounting Standard and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.
6. We did not review the interim financial results of two subsidiaries included in the consolidated unaudited financial results, whose interim financial results reflect total assets of Rs. 946.13 Lakhs as at 30th September 2025 and total revenues of Rs. 12.65 Lakhs and total net profit/(loss) after tax of Rs. 10.87 Lakhs and cash flows (net) of Rs. (0.40) Lakhs for the Half Year ended 30th September 2025, as considered in the consolidated unaudited financial results. These interim financial results have been reviewed by other auditors whose reports have been furnished to us by the Management and our conclusion on the Statement, in so far as it relates to the amounts and disclosures included in respect of these subsidiaries, is based solely on the review reports of the other auditors and the procedures performed by us as stated in paragraph 3 above.

Our conclusion on the Statement is not modified in respect of the above matter.

for **D. K. CHHAJER & Co.**
Chartered Accountants
Firm Registration No.: 304138E

Aditya Madhogaria

CA. Aditya Madhogaria
Partner
Membership No.: 304771



UDIN : 25304 771 BMLWEZ 9074

Place: Kolkata

Date : 3rd day of November 2025

PETRO CARBON AND CHEMICALS LIMITED

(formerly known as "Petro Carbon and Chemicals Private Limited")

CIN: L24110WB2007PLC120212

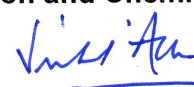
Registered Office: Avani Signature, 6th Floor, 91A/1, Park Street, Kolkata -700016

Tel: 033-40118400; Email: pccl@athagroup.in ; www:pccl.in

Consolidated Statement of Assets and Liabilities as at 30th September 2025

Amount in Rs.in Lakhs

Particulars	As at 30th September 2025 (Unaudited)	As at 31st March 2025 (Audited)
I. EQUITY AND LIABILITIES :-		
(1) Shareholders' Funds :		
Share Capital	2,470.00	2,470.00
Reserves and Surplus	14,842.62	14,581.57
	17,312.62	17,051.57
(2) Non-Current Liabilities :		
Long -Term Borrowings	7,728.92	6,020.69
Deferred Tax Liabilities (net)	390.75	332.72
Long -Term Provisions	100.11	93.36
	8,219.78	6,446.77
(3) Current Liabilities :		
Short-Term Borrowings	18,110.19	8,383.04
Trade Payables		
- Due to Micro and Small Enterprises	542.38	267.17
- Due to Others	2,565.81	8,764.38
Other Current Liabilities	1,175.61	742.46
Short-Term Provisions	79.15	23.12
	22,473.14	18,180.17
Total	48,005.54	41,678.51
II. ASSETS :-		
(1) Non-Current Assets :		
Property, Plant and Equipment - Tangible	16,478.48	15,933.03
Capital Work-In-Progress	2,245.72	435.46
Non - Current Investments	907.69	
Long-Term Loans and Advances	217.96	67.43
Other Non-Current Assets	17.06	13.96
	19,866.91	16,449.88
(2) Current Assets :		
Current Investments	36.95	657.97
Inventories	17,579.16	15,077.22
Trade Receivables	5,076.56	2,621.36
Cash and cash equivalents	1,735.66	2,807.36
Short-Term Loans and Advances	3,609.36	3,924.40
Other Current Assets	100.94	140.32
	28,138.63	25,228.63
Total	48,005.54	41,678.51

for and on behalf of the Board of Directors
Petro Carbon and Chemicals Limited

Vishal Atha
 Managing Director
 DIN-00916400


Place: Kolkata

Date: 3rd day of November 2025

PETRO CARBON AND CHEMICALS LIMITED

(formerly known as "Petro Carbon and Chemicals Private Limited")

CIN: L24110WB2007PLC120212

Registered Office: Avani Signature, 6th Floor, 91A/1, Park Street, Kolkata -700016

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Consolidated Statement of Financial Results for the period ended on 30th September 2025

Amount in Rs.in Lakhs

Particulars	for Half Year ended on 30/09/2025	for Year ended on 31/03/2025
	Unaudited	Audited
I. Income from Operations :-		
(a) Revenue from Operations	26,040.21	29,597.12
(b) Other Income	71.66	380.18
Total Income	26,111.87	29,977.30
II. Expenses :-		
(a) Cost of Materials Consumed	23,067.49	22,580.81
(b) Changes in Inventories of Finished Goods	(1,277.85)	1,667.89
(c) Employee Benefit Expenses	342.43	624.95
(d) Finance Costs	968.20	708.25
(e) Depreciation	289.14	262.01
(f) Amortisation	8.45	16.91
(g) Other Expenses	2,351.59	3,376.74
Total Expenses	25,749.45	29,237.56
Profit /(Loss) before tax	362.42	739.74
Add/(Less): Tax Expenses		
Current Income Tax	(0.96)	-
Deferred Tax	(58.03)	(250.36)
Tax adjustments of earlier years	-	456.90
Profit /(Loss) after tax	303.43	946.28
Paid-up equity share capital (Face Value of Rs. 10)	2,470.00	2,470.00
Earnings Per Equity Share Basic & Diluted (EPS not annualised for Half Year ended)	1.23	3.83

for and on behalf of the Board of Directors
Petro Carbon and Chemicals Limited
Vishal Atha

Managing Director

DIN-00916400

Place: Kolkata

Date: 3rd day of November 2025

PETRO CARBON AND CHEMICALS LIMITED

(formerly known as "Petro Carbon and Chemicals Private Limited")

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Tel: 033-40118400; Email: pccl@athagroup.in ; www.pccl.in

Consolidated Cashflow Statement for the period ended on 30th September 2025

Amount in Rs.in Lakhs

Particulars	for the Half year ended on 30/09/2025 (un-Audited)	for the year ended on 31/03/2025 (Audited)
(A) Cash flows from Operating Activities		
Net Profit/ (Loss) before tax	362.42	739.74
Adjustments for :		
Depreciation and Amortisation	297.60	278.92
Finance Cost	968.20	708.25
Provision for Gratuity	6.75	46.56
Provision for Expenses	56.03	(94.73)
Profit on Disposal of Asset	-	(0.60)
Profit from Partnership Firm	(7.69)	-
Profit on redemption of Mutual Fund units	(20.20)	(74.60)
Interest Income	(41.96)	(143.59)
Operating Profit before working capital changes	1,621.15	1,459.95
Adjustments for :		
(Increase)/Decrease in Inventories	(2,501.94)	(6,986.19)
(Increase)/Decrease in Trade Receivables	(2,455.21)	3,562.72
(Increase)/Decrease in Loans & Advances	164.51	(1,748.54)
(Increase)/Decrease in Other Current & Non-current Assets	36.28	(26.31)
Increase/(Decrease) in Trade Payables	(5,923.35)	5,453.03
Increase/(Decrease) in Other Current Liabilities	433.15	380.35
Cash Generated from Operation	(8,625.41)	2,095.01
Less: Income Tax (net)	(0.96)	(260.33)
Net Cash from Operating activities	(A) (8,626.37)	1,834.69
(B) Cash flows from Investing activities		
Changes in Property, Plant and Equipment/CWIP (net)	(2,695.69)	(5,187.86)
in Partnership Firm, Associate	(900.00)	-
(Purchase)/Sale of Investment in Mutual Fund (net)	641.22	(583.37)
Interest Income	41.96	143.59
Net Cash flow/(used) in Investing activities	(B) (2,912.51)	(5,627.66)
(C) Cash flows from Financing activities		
Proceeds/(Repayment) from/of Term Loans	1,563.40	4,600.00
Proceeds/(Repayment) from/of Working Capital Loan	9,871.98	2,338.96
Finance Cost	(968.20)	(708.25)
Net Cash flow/(used) in Financing activities	(C) 10,467.18	6,230.71
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(1,071.70)	2,437.73
Cash and Cash equivalents at beginning of the period	2,807.36	369.63
Cash and Cash equivalents at end of the period	1,735.66	2,807.36
Cash and Cash equivalents comprises:		
Cash on hand	1.22	1.20
Balances with banks		
in Current/Credit accounts	547.79	2,047.31
in Term Deposits	1,186.65	758.85
	1,735.66	2,807.36

Note: Figures in brackets are outflows/deductions



for and on behalf of the Board of Directors
Petro Carbon and Chemicals Limited

Vishal Atha

Vishal Atha
Managing Director
DIN-00916400

Place: Kolkata

Date: 3rd day of November 2025

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Tel: 033-40118400; Email: pccl@athagroup.in ; www.pccl.in

Notes to Consolidated Financial Results:

1. The above Unaudited Consolidated Financial Results for the half year ended 30th September 2025 have been reviewed by the Audit Committee and approved by the Board of Directors of Petro Carbon and Chemicals Limited (the "Parent") at their meeting held on 3rd day of November 2025.
2. The Consolidated Financial Results have been prepared in accordance with the recognition and measurement principles laid down in accounting standards specified in section 133 of the Companies Act, 2013, read with rule 7 of the Companies (Accounts) Rules, 2014, and other accounting principles generally accepted in India.
3. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the unaudited consolidated financial results have been reviewed by the Statutory Auditors of the Parent for the period ended 30th September 2025.
4. List of Entities Consolidated in the Statement:

Sr. No.	Name of Entity	Principal Business Activities	% Holding as on 30 th September 2025
<u>Subsidiaries</u>			
1.	ACL Advanced Materials Private Limited (w.e.f. 24.10.2024)	Manufacturing of basic chemicals, other coke oven products	100%
2.	ACL Alchemy Private Limited (w.e.f.13.11.2024)	Manufacturing of basic chemicals, other coke oven products	100%

5. The Group is engaged in the business of manufacturing Calcined Petroleum Coke, which is the only segment and hence there are no separate reportable segment as per AS 17.
6. The figures for the previous period/year are regrouped/reclassified wherever necessary, to make them comparable.
7. The above financial results of the Group can be viewed on the company's website www.pccl.in and also on www.nseindia.com.



for and on behalf of the Board of Directors
Petro Carbon and Chemicals Limited

Place : Kolkata
Date : 3rd day of November 2025

Vishal Atha
Managing Director
DIN: 00916400