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: 05-11-2026

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. 5th November, 2026, have inter- alia, considered and approved the Standalone and Consolidated Un-Audited Financial Results for the half year ended on 30th September, 2026.

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, 2026 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 01:00 P.M. and concluded at 04:00 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

Digitally signed by MANISHA SOMANI
Date: 2026.11.05 16:49:15 +05'30'

Manisha Somani
Company Secretary & Compliance Officer

D. K. CHHAJER & Co.
Chartered Accountants

Nilhat House
11, R.N. Mukherjee Road
Ground Floor, Kolkata – 700 001
Email: ca.aditya.dkc@gmail.com

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 2026** ("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

D. K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

UDIN : 26304771UDBK219375

Place: Kolkata
Date : 5th day of November 2026

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 2026

Amount in Rs.in Lakhs

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
I. EQUITY AND LIABILITIES :-		
(1) Shareholders' Funds :		
Share Capital	2,470.00	2,470.00
Reserves and Surplus	21,821.21	17,037.21
	24,291.21	**19,507.21**
(2) Non-Current Liabilities :		
Long -Term Borrowings	11,054.52	9,565.84
Deferred Tax Liabilities (net)	644.56	545.85
Long -Term Provisions	0.50	0.50
	11,699.58	**10,112.19**
(3) Current Liabilities :		
Short-Term Borrowings	8,202.25	10,358.40
Trade Payables		
- Due to Micro and Small Enterprises	2,132.43	982.73
- Due to Others	3,886.03	3,665.77
Other Current Liabilities	882.54	1,101.38
Short-Term Provisions	1,169.64	41.06
	16,272.89	**16,149.34**
Total	**52,263.68**	**45,768.74**
II. ASSETS :-		
(1) Non-Current Assets :		
Property, Plant and Equipment - Tangible	16,579.55	16,208.54
Capital Work-In-Progress	7,685.03	5,638.11
Non-Current Investments	935.00	935.00
Long-Term Loans and Advances	261.90	58.23
Other Non-Current Assets	18.36	28.36
	25,479.84	**22,868.24**
(2) Current Assets :		
Current Investments	129.50	-
Inventories	15,340.59	10,623.53
Trade Receivables	8,200.86	8,401.72
Cash and cash equivalents	647.26	753.83
Short-Term Loans and Advances	2,279.62	2,983.72
Other Current Assets	186.01	137.70
	26,783.84	**22,900.50**
Total	**52,263.68**	**45,768.74**

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

Vishal Atha
Managing Director
DIN-00916400

D. K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

Place : Kolkata
Date : 5th day of November 2026

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 2026

Amount in Rs.in Lakhs

Particulars	for Half Year ended on			for Year ended on	
	30/09/2026	31/03/2026	30/09/2025	31/03/2026	31/03/2025
	Unaudited	Audited	Unaudited	Audited	Audited
I. Income from Operations :-					
(a) Revenue from Operations	34,372.37	31,624.94	26,040.21	57,665.15	29,597.12
(b) Other Income	175.02	67.20	59.00	126.20	380.18
Total Income	**34,547.39**	**31,692.14**	**26,099.21**	**57,791.35**	**29,977.30**
II. Expenses :-					
(a) Cost of Materials Consumed	26,500.19	23,497.53	23,067.49	46,565.02	22,580.81
(b) Changes in Inventories of Finished Goods	(2,127.26)	1,165.82	(1,277.85)	(112.03)	1,667.89
(c) Employee Benefits Expenses	478.56	389.31	342.43	731.74	624.95
(d) Finance Costs	550.69	714.55	968.20	1,682.75	708.25
(e) Depreciation	305.29	293.00	289.15	582.15	262.01
(f) Amortisation	8.45	8.45	8.45	16.91	16.91
(g) Other Expenses	2,371.44	2,620.66	2,350.77	4,971.43	3,375.95
Total Expenses	**28,087.36**	**28,689.33**	**25,748.64**	**54,437.97**	**29,236.77**
Profit /(Loss) before tax	**6,460.03**	**3,002.81**	**350.57**	**3,353.38**	**740.53**
Add/(Less): Tax Expenses					
Current Income Tax	(1,534.93)	(600.62)	-	(600.62)	-
Deferred Tax	(98.71)	(155.10)	(58.03)	(213.13)	(250.36)
Tax adjustments of earlier years	-	-	-	-	456.90
Profit /(Loss) after tax	**4,826.39**	**2,247.09**	**292.54**	**2,539.63**	**947.07**
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)	19.54	9.10	1.18	10.28	3.83

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

Vishal Atha
Managing Director
DIN-00916400

D.K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

Place: Kolkata
Date : 5th day of November 2026

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 2026

Amount in Rs.in Lakhs

	Particulars		for the period ended on 30th September 2026 (Unaudited)	for the year ended on 31st March 2026 (Audited)
(A)	**Cash flows from Operating Activities**			
	Net Profit/ (Loss) before tax		**6,460.03**	**3,353.38**
	Adjustments for :			
	Depreciation and Amortisation		313.74	599.06
	Finance Cost		550.69	1,682.75
	Profit on redemption of Mutual Fund units		(44.96)	(24.82)
	Interest Income		(65.75)	(71.30)
	Operating Profit before working capital changes		**7,213.75**	**5,539.07**
	Adjustments for :			
	(Increase)/Decrease in Inventories		(4,717.06)	4,453.69
	(Increase)/Decrease in Trade Receivables		200.87	(5,780.37)
	(Increase)/Decrease in Loans & Advances		500.44	949.88
	(Increase)/Decrease in Other Current & Non-current Assets		(38.33)	(11.78)
	Increase/(Decrease) in Trade Payables		1,369.96	(4,383.03)
	Increase/(Decrease) in Other Current Liabilities		(184.67)	243.03
	Cash Generated from Operation		**4,344.96**	**1,010.49**
	Less: Income Tax (net)		(440.53)	(559.56)
	Net Cash from Operating activities	**(A)**	**3,904.43**	**450.93**
(B)	**Cash flows from Investing activities**			
	in Property, Plant and Equipment/CWIP (net)		(2,774.05)	(6,161.98)
	in Debentures of Subsidary		-	(625.00)
	Investment/(Proceeds) in/from Mutual Fund (net)		(84.55)	374.80
	Interest Income		65.75	71.30
	Net Cash flow/(used) in Investing activities	**(B)**	**(2,792.85)**	**(6,340.88)**
(C)	**Cash flows from Financing activities**			
	Proceeds/(Repayment) from/of Term Loan		1,343.85	3,545.15
	Proceeds/(Repayment) from/of Short-term Borrowings		(2,011.31)	1,975.36
	Finance Cost		(550.69)	(1,682.75)
	Net Cash flow/(used) in Financing activities	**(C)**	**(1,218.15)**	**3,837.76**
Net increase/(decrease) in cash and cash equivalents (A+B+C)			**(106.57)**	**(2,052.22)**
Cash and Cash equivalents at beginning of the period			753.83	2,806.05
Cash and Cash equivalents at end of the period			**647.26**	**753.83**
	Cash and Cash equivalents comprises:			
	Cash on hand		0.37	0.58
	Balances with banks			
	in Term Deposits		646.89	753.25
			647.26	**753.83**

Note: Figures in brackets are outflows/deductions

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

Vishal Atha
Managing Director
DIN-00916400

D. K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

Place: Kolkata
Date : 5th day of November 2026

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 2026 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 5th day of November 2026.
2. 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.
3. 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 2026.
4. 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.
5. The company is setting up Electrically Calcined Anthracite (ECA) project with capacity of 48,000 TPA at Haldia and expects to commission the same during the year.
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.

D. K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

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

Vishal Atha
Managing Director
DIN: 00916400

Place : Kolkata
Date : 5th day of November 2026

D. K. CHHAJER & Co.
Chartered Accountants

Nilhat House
11, R.N. Mukherjee Road
Ground Floor, Kolkata – 700 001
Email: ca.aditya.dkc@gmail.com

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") and its share of the net profit/(loss) after tax of its associate, for the half year ended **30th September 2026** ("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 financial results of the following entity:

   i. Parent
      Petro Carbon and Chemicals Limited
   ii. Subsidiary
      ACL Advanced Materials Private Limited
      ACL Alchemy Private Limited
   iii. Associate
      ACL Petro Products Private Limited (w.e.f. 08.07.2026)
      Vishal Industries, Partnership Firm (up to 07.07.2026)

D. K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

D. K. CHHAJER & Co.
Chartered Accountants

Nilhat House
11, R.N. Mukherjee Road
Ground Floor, Kolkata – 700 001
Email: ca.aditya.dkc@gmail.com

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. 999.21 Lakhs as at 30th September 2026 and total revenues of Rs. 35.06 Lakhs and total net profit/(loss) after tax of Rs. 34.17 Lakhs and cash flows (net) of Rs. 0.47 Lakhs for the Half year ended 30th September 2026, as considered in the consolidated unaudited financial results. The consolidated unaudited financial results also includes the Group's share of net profit/(loss) after tax of Rs 55.92 Lakhs as considered in the statement, in respect of one associate, whose interim financial results have not been reviewed by us. 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 and associate, 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

CA. Aditya Madhogarhia
Partner
Membership No.: 304771

UDIN : 26304771KYDWEU5033

Place: Kolkata
Date : 5th day of November 2026

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 2026

Amount in Rs.in Lakhs

Particulars	As at 30th September 2026 (Unaudited)	As at 31st March 2026 (Audited)
I. EQUITY AND LIABILITIES :-		
(1) Shareholders' Funds :		
Share Capital	2,470.00	2,470.00
Reserves and Surplus	21,941.09	17,066.99
	24,411.09	**19,536.99**
(2) Non-Current Liabilities :		
Long -Term Borrowings	11,054.52	9,565.84
Deferred Tax Liabilities (net)	644.56	545.85
Long -Term Provisions	0.50	0.50
	11,699.58	**10,112.19**
(3) Current Liabilities :		
Short-Term Borrowings	8,202.25	10,358.40
Trade Payables		
- Due to Micro and Small Enterprises	2,132.43	982.73
- Due to Others	3,886.02	3,665.77
Other Current Liabilities	882.77	1,101.72
Short-Term Provisions	1,169.64	42.05
	16,273.11	**16,150.67**
Total	**52,383.78**	**45,799.85**
II. ASSETS :-		
(1) Non-Current Assets :		
Property, Plant and Equipment	16,579.55	16,208.54
Capital Work-In-Progress	7,685.03	5,638.11
Non - Current Investments	955.92	928.44
Long-Term Loans and Advances	261.90	58.23
Other Non-Current Assets	18.36	28.36
	25,500.76	**22,861.68**
(2) Current Assets :		
Current Investments	164.15	36.94
Inventories	15,340.59	10,623.53
Trade Receivables	8,200.86	8,401.72
Cash and cash equivalents	648.52	754.62
Short-Term Loans and Advances	2,279.63	2,983.72
Other Current Assets	249.27	137.64
	26,883.02	**22,938.17**
Total	**52,383.78**	**45,799.85**

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

Vishal Atha
Managing Director
DIN-00916400

D.K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

Place: Kolkata
Date: 5th day of November 2026

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 Financial Results for the period ended on 30th September 2026

Amount in Rs.in Lakhs

Particulars	for Half Year ended on 30th September 2026	for Year ended on 31st March 2026
	Unaudited	Audited
I. Income from Operations :-		
(a) Revenue from Operations	34,372.37	57,665.15
(b) Other Income	210.04	131.10
Total Income	**34,582.41**	**57,796.25**
II. Expenses :-		
(a) Cost of Materials Consumed	26,500.19	46,565.02
(b) Changes in Inventories of Finished Goods	(2,127.26)	(112.03)
(c) Employee Benefit Expenses	478.56	731.74
(d) Finance Costs	550.69	1,682.75
(e) Depreciation	305.29	582.15
(f) Amortisation	8.45	16.91
(g) Other Expenses	2,372.29	4,973.21
Total Expenses	**28,088.21**	**54,439.75**
Profit /(Loss) before tax	**6,494.20**	**3,356.50**
Add/(Less): Tax Expenses		
Current Income Tax	(1,534.93)	(601.61)
Deferred Tax	(98.71)	(213.13)
Profit /(Loss) after tax	**4,860.56**	**2,541.76**
Add: Share in Profit/(Loss) of Associate	55.92	28.44
Profit/(Loss) for the year	**4,916.48**	**2,570.20**
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)	19.90	10.41

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

D. K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

Vishal Atha
Managing Director
DIN-00916400

Place: Kolkata
Date: 5th day of November 2026

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 Cashflow Statement for the period ended on 30th September 2026

Amount in Rs.in Lakhs

Particulars		for the Half year ended on 30th September 2026 (Unaudited)	for the year ended on 31st March 2026 (Audited)
(A) Cash flows from Operating Activities			
Net Profit/ (Loss) before tax		**6,494.20**	**3,356.50**
Adjustments for :			
Depreciation and Amortisation		313.74	599.06
Finance Cost		550.69	1,682.75
Provision for Expenses		34.18	-
Share of Profit in Firm distributed		(34.85)	-
Profit on redemption of Mutual Fund units		(45.16)	(29.77)
Interest Income		(65.72)	(71.24)
Operating Profit before working capital changes		**7,247.08**	**5,537.30**
Adjustments for :			
(Increase)/Decrease in Inventories		(4,717.06)	4,453.69
(Increase)/Decrease in Trade Receivables		200.87	(5,780.37)
(Increase)/Decrease in Loans & Advances		500.42	940.68
(Increase)/Decrease in Other Current & Non-current Assets		(38.35)	(11.72)
Increase/(Decrease) in Trade Payables		1,369.95	(4,383.06)
Increase/(Decrease) in Other Current Liabilities		(218.96)	243.27
Cash Generated from Operation		**4,343.95**	**999.79**
Less: Income Tax (net)		(441.52)	(559.56)
Net Cash from Operating activities	**(A)**	**3,902.43**	**440.23**
(B) Cash flows from Investing activities			
Changes in Property, Plant and Equipment/CWIP (net)		(2,774.03)	(6,152.78)
in Partnership Firm, Associate		-	(900.00)
(Purchase)/Sale of Investment in Mutual Fund (net)		(82.05)	650.81
Interest Income		65.72	71.24
Net Cash flow/(used) in Investing activities	**(B)**	**(2,790.36)**	**(6,330.73)**
(C) Cash flows from Financing activities			
Proceeds/(Repayment) from/of Term Loans		1,488.67	3,545.15
Proceeds/(Repayment) from/of Working Capital Loan		(2,156.15)	1,975.36
Finance Cost		(550.69)	(1,682.75)
Net Cash flow/(used) in Financing activities	**(C)**	**(1,218.17)**	**3,837.76**
Net increase/(decrease) in cash and cash equivalents (A+B+C)		**(106.10)**	**(2,052.74)**
Cash and Cash equivalents at beginning of the period		754.62	2,807.36
Cash and Cash equivalents at end of the period		**648.52**	**754.62**
Cash and Cash equivalents comprises:			
Cash on hand		0.54	0.81
Balances with banks			
in Current/Credit accounts		1.09	0.56
in Term Deposits		646.89	753.25
		648.52	**754.62**

Note: The figures in brackets are outflows

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

Vishal Atha
Managing Director
DIN-00916400

D. K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

Place: Kolkata
Date: 5th day of November 2026

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

Notes to Consolidated Financial Results:

1. The above Unaudited Consolidated Financial Results for the half year ended **30th September 2026** 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 5th day of November 2026.
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 2026.
4. List of Entities Consolidated in the Statement:

Sr. No.	Name of Entity	Principal Business Activities	% Holding as on 30th September 2026
Subsidiaries			
1.	ACL Advanced Materials Private Limited	Manufacturing of basic chemicals, other coke oven products	100%
2.	ACL Alchemy Private Limited	Manufacturing of basic chemicals, other coke oven products	100%
Associate			
1	ACL Petro Products Private Limited (by Conversion of Vishal Industries, a Partnership Firm into Company on 8th July 2026)	Manufacturing of basic chemicals, other coke oven products	50%

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

D. K. CHHAJER & CO. Chartered Accountants 11, R.N. Mukherjee Road

Vishal Atha
Managing Director
DIN: 00916400

Place : Kolkata
Date : 5th day of November 2026