



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: 15-07-2026

To,
The Manager,
Listing Department,
National Stock Exchange of India Limited,
Exchange Plaza, Bandra Kurla Complex,
Bandra (East), Mumbai - 400 051

Symbol: PCCL

Sub: Rectification of discrepancy in Consolidated EPS figures inadvertently reported in the XBRL filing of Financial Results for the quarter and year ended 31st March, 2026

Dear Sir/Madam,

With reference to the above subject, we wish to inform you that while submitting the Financial Results of the Company in XBRL mode for the quarter and year ended 31st March, 2026, the Consolidated Earnings per Share (EPS) was inadvertently reported incorrectly. The correct and revised figures are as under:

Period	Incorrectly Reported Consolidated EPS (₹)	Corrected Consolidated EPS (₹)
01.10.2025 to 31.03.2026	9.06	9.15
01.04.2025 to 31.03.2026	10.29	10.41

It is confirmed that the aforesaid discrepancy pertained only to the Consolidated EPS figures reported in the XBRL filing and did not affect any other line item of the Financial Results. The Company has already uploaded the corrected XBRL filing incorporating the revised Consolidated EPS figures with the Exchange.

We further confirm that the Company had already submitted the Machine Readable Form / legible copy of the Financial Results dated 10th July, 2026, which reflects the correct Consolidated EPS figures as stated above. A copy of the said Financial Results is enclosed herewith for your ready reference.

We regret the inadvertent error and any inconvenience caused thereby, and request you to take the corrected XBRL filing and this letter on record.

This is for your information and records.

Thanking you,

Yours faithfully,

For Petro Carbon and Chemicals Limited

Manisha Somani

Manisha Somani

Company Secretary & Compliance Officer

Encl: Financial Results (Machine Readable Form / Legible Copy)

www.pccl.in

Independent Auditors' Report on Half year and Year to date Audited Standalone Financial Results of Petro Carbon and Chemicals Limited Pursuant to The Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (As Amended)

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

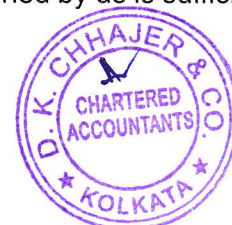
Report on the Audit of Standalone Financial Results

Opinion

1. We have audited the accompanying standalone annual financial results of Petro Carbon and Chemicals Limited (hereinafter referred to as "the Company") for the half year and year ended **31st March 2026**, attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) ('Listing Regulations').
2. In our opinion and to the best of our information and according to the explanations given to us the accompanying Standalone Financial Results
 - i. are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015; and
 - ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Accounting Standards prescribed under section 133 of the Companies Act, 2013 ('the Act') read with relevant rules issued there under and other accounting principles generally accepted in India, of the net profit and other financial information of the Company, for the half year and year ended 31st March 2026.

Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing specified under section 143(10) of 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 ('the 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 thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Board of Directors for Standalone Financial Results

4. The Company's Management and Board of Directors are responsible for the preparation and presentation of the standalone financial results that give a true and fair view of the net profit/loss and other financial information of the company in accordance with the applicable accounting standards specified under section 133 of the Act, read with the rules there under 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 gives a true and fair view and is free from material misstatement, whether due to fraud or error.
5. In preparing the standalone financial results, 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.
6. The Board of Directors is responsible for overseeing the company's financial reporting process.

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

7. Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results 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 Standards on Auditing specified under section 143(10) of the Act 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 these standalone financial results.
8. As part of an audit in accordance with the Standards on Auditing specified under section 143(10) of the Act, we exercise professional judgment and maintain professional skepticism throughout the audit.
We also:
 - Identify and assess the risks of material misstatement of the standalone financial results, 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. Under section 143(3) (i) of the Act, we are also responsible for expressing our opinion on whether the company has in place an adequate internal financial control with reference to financial statements 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 management and 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 company 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 standalone financial results 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.
 - Evaluate the overall presentation, structure, and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.
9. We communicate with those charged with governance of the Company, 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.
10. 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.

Other Matters

11. The Financial Results include the results for the half year ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the first half of the current financial year, which were subjected to a limited review by us.

for D. K. CHHAJER & Co.

Chartered Accountants

Firm Registration No.: 304138E

Aditya Madhogaria

CA. Aditya Madhogaria

Partner

Membership No.: 304771



UDIN : *26304771LADWHI2328*

Place: Kolkata

Date : 19th day of May 2026

PETRO CARBON AND CHEMICALS LIMITED

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

CIN: L24110WB2007PLC120212

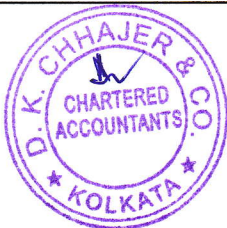
Registered Office: Avani Signature, 6th Floor, 91A/1, Park Street, Kolkata -700016

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

Standalone Statement of Assets and Liabilities as at 31st March 2026

Amount in Rs.in Lakhs

Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
I. EQUITY AND LIABILITIES :-		
(1) Shareholders' Funds :		
Share Capital	2,470.00	2,470.00
Reserves and Surplus	17,037.21	14,582.35
	19,507.21	17,052.35
(2) Non-Current Liabilities :		
Long -Term Borrowings	9,565.84	6,020.69
Deferred Tax Liabilities (net)	545.85	332.72
Long -Term Provisions	0.50	93.36
	10,112.19	6,446.77
(3) Current Liabilities :		
Short-Term Borrowings	10,358.40	8,383.04
Trade Payables		
- Due to Micro and Small Enterprises	982.73	267.17
- Due to Others	3,665.77	8,764.38
Other Current Liabilities	1,101.38	742.37
Short-Term Provisions	41.06	23.12
	16,149.34	18,180.08
Total	45,768.74	41,679.20
II. ASSETS :-		
(1) Non-Current Assets :		
Property, Plant and Equipment - Tangible	16,208.54	15,933.03
Capital Work-In-Progress	5,638.11	435.46
Non-Current Investments	935.00	310.00
Long-Term Loans and Advances	58.23	67.43
Other Non-Current Assets	28.36	13.96
	22,868.24	16,759.88
(2) Current Assets :		
Current Investments	-	349.98
Inventories	10,623.53	15,077.22
Trade Receivables	8,401.72	2,621.36
Cash and cash equivalents	753.83	2,806.05
Short-Term Loans and Advances	2,983.72	3,924.40
Other Current Assets	137.70	140.31
	22,900.50	24,919.32
Total	45,768.74	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: 19th day of May 2026

PETRO CARBON AND CHEMICALS LIMITED

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

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Standalone Statement of Financial Results for the year ended on 31st March 2026

Amount in Rs.in Lakhs

Particulars	for Half Year ended on			for Year Ended on	
	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
	Audited	Unaudited	Audited	Audited	Audited
I. Income from Operations :-					
(a) Revenue from Operations	31,624.94	26,040.21	11,951.69	57,665.15	29,597.12
(b) Other Income	67.20	59.00	247.70	126.20	380.18
Total Income	31,692.14	26,099.21	12,199.39	57,791.35	29,977.30
II. Expenses :-					
(a) Cost of Materials Consumed	23,497.53	23,067.49	9,442.94	46,565.02	22,580.81
(b) Changes in Inventories of Finished Goods	1,165.82	(1,277.85)	(27.49)	(112.03)	1,667.89
(c) Employee Benefits Expenses	389.31	342.43	341.78	731.74	624.95
(d) Finance Costs	714.55	968.20	372.58	1,682.75	708.25
(e) Depreciation	293.00	289.15	148.42	582.15	262.01
(f) Amortisation	8.46	8.45	8.45	16.91	16.91
(g) Other Expenses	2,620.66	2,350.77	1,788.70	4,971.43	3,375.95
Total Expenses	28,689.33	25,748.64	12,075.39	54,437.97	29,236.77
Profit /(Loss) before tax	3,002.81	350.57	124.01	3,353.38	740.53
Add/(Less): Tax Expenses					
Current Income Tax	(600.62)	-	138.91	(600.62)	-
Deferred Tax	(155.10)	(58.03)	(146.51)	(213.13)	(250.36)
Tax adjustments of earlier years	-	-	2.39	-	456.90
Profit /(Loss) after tax	2,247.09	292.54	118.80	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)	9.10	1.18	0.48	10.28	3.83



Place: Kolkata

Date: 19th day of May 2026

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

Managing Director

DIN-00916400

PETRO CARBON AND CHEMICALS LIMITED

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

CIN: L24110WB2007PLC120212

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Standalone Cashflow Statement for the year ended on 31st March 2026

Amount in Rs.in Lakhs

Particulars	for the year ended on 31st March 2026 (Audited)	for the year ended on 31st March 2025 (Audited)
(A) Cash flows from Operating Activities		
Net Profit/ (Loss) before tax	3,353.38	740.53
Adjustments for :		
Depreciation and Amortisation	599.06	278.92
Finance Cost	1,682.75	708.25
Provision for Expenses	-	(48.17)
Profit on Disposal of Asset	-	(0.60)
Profit on redemption of Mutual Fund units	(24.82)	(74.60)
Interest Income	(71.30)	(143.59)
Operating Profit before working capital changes	5,539.07	1,460.74
Adjustments for :		
(Increase)/Decrease in Inventories	4,453.69	(6,986.19)
(Increase)/Decrease in Trade Receivables	(5,780.37)	3,562.72
(Increase)/Decrease in Short-Term Loans & Advances	940.68	(2,339.12)
(Increase)/Decrease in Other Current & Non-current Assets	(11.78)	(26.31)
Increase/(Decrease) in Trade Payables	(4,383.03)	5,453.03
Increase/(Decrease) in Other Current Liabilities	243.03	380.24
Cash Generated from Operation	1,001.29	1,505.11
Less: Income Tax (net)	(559.56)	(260.33)
Net Cash from Operating activities	441.73	1,244.78
(B) Cash flows from Investing activities		
Changes in Property, Plant and Equipment/CWIP (net)	(6,161.98)	(5,187.86)
in Debentures of Subsidiaries	(625.00)	(310.00)
Change in Long-Term Loans & Advances	9.20	590.58
(Purchase)/Sale of Investment in Mutual Fund (net)	374.77	(275.38)
Interest Income	71.30	143.59
Net Cash flow/(used) in Investing activities	(6,331.71)	(5,039.07)
(C) Cash flows from Financing activities		
Proceeds/(Repayment) from/of Term Loans (net)	3,545.15	4,600.00
Proceeds/(Repayment) from/of Bank Borrowings	1,975.36	2,338.96
Finance Cost	(1,682.75)	(708.25)
Net Cash flow/(used) in Financing activities	3,837.76	6,230.71
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(2,052.22)	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	753.83	2,806.05
Cash and Cash equivalents comprises:		
Cash on hand	0.58	1.20
Balances with banks		
in Current/Credit accounts	-	2,046.50
in Term Deposits	753.25	758.35
	753.83	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: 19th day of May 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

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Notes to Standalone Financial Results:

1. The above Audited Standalone Financial Results for the year ended 31st March 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 19th day of May 2026.
2. The Standalone 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. The Standalone Financial Results includes the result for the half year ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the first half of the current financial year, which were subjected to limited review, as required under the listing regulations.
4. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the standalone financial results have been reviewed by the Statutory Auditors of the company for the half year and year ended 31st March 2026.
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 EPS of the respective periods have been calculated based on the weighted number of shares outstanding for the said period.
7. The Haldia Plant of the company was shut down during the year ended 31st March 2026 for 47 days (108 days during the year ended 31st March 2025) for maintenance.
8. 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 next financial year.
9. The figures for the previous period/year are regrouped/reclassified wherever necessary, to make them comparable.
10. The above financial results of the company can be viewed on the company's website www.pccl.in and also on www.nseindia.com



Place: Kolkata

Date: 19th day of May 2026

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

Vishal Atha
Managing Director
DIN: 00916400

Independent Auditors' Report on Half year and Year to date Audited Consolidated Financial Results of the Petro Carbon and Chemicals Limited Pursuant to Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, (As amended)

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

Report on the Audit of Consolidated Financial Results

Opinion

1. We have audited the accompanying consolidated annual financial results (the "Statement") of Petro Carbon and Chemicals Limited (the "Holding Company") and its subsidiaries (the Holding company and its two subsidiaries together referred to as "the Group") and its associates for half year and year ended on **31st March 2026**, attached herewith, being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
2. In our opinion and to the best of our information and according to the explanations given to us and based on the consideration of the reports of the other auditors of the subsidiaries, associates, the consolidated financial results:
 - i. includes annual financial results of the following entity:

	Name of Entity	Relationship
1.	ACL Advanced Materials Private Limited	Subsidiary
2.	ACL Alchemy Private Limited	Subsidiary
3.	Vishal Industries, Partnership Firm	Step down Associates (Associate of ACL Alchemy Private Limited w.e.f. 08.04.2025)

- ii. are presented in accordance with the requirements of Listing Regulations 33 in this regard; and
- iii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards and other accounting principles generally accepted in India, of the consolidated net profit and other financial information of the Group for half year and year ended 31st March 2026.



Basis for Opinion

3. We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143 (10) of the Companies Act, 2013, as amended from time to time ("the Act"). Our responsibilities under those Standards are further described in the "Auditors' Responsibilities for the Audit of the Consolidated 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 together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

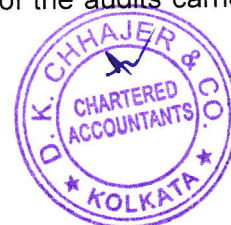
Board of Directors' Responsibilities for the Consolidated Financial Results

4. These Financial results have been prepared on the basis of the consolidated annual financial statements. The Holding 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 financial information in accordance with the recognition and measurement principles laid down in accounting standards 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 Regulations 33 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and management of its associates are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of their respective entity and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgements and estimates that are reasonable and prudent; and the 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 consolidated financial results 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 consolidated financial results by the Directors of the Holding Company, as aforesaid.
5. In preparing the Statement, the respective Board of Directors of the companies included in the Group and management of its associates are responsible for assessing the Entity'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 Group or to cease operations, or has no realistic alternative but to do so.
6. The respective Board of Directors of the companies included in the Group and management of its associates are also responsible for overseeing the Entity's financial reporting process of their respective companies.



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

7. Our objectives are to obtain reasonable assurance about whether the Statement as a whole is 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 these consolidated financial results.
8. 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 of the Consolidated financial results, 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. 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.
 - 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 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.
 - 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/financial information of the entities within the Group and its joint venture of which we are the independent auditors 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. For the other entities included in the Statement, which have been audited by other auditors, such other auditors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.



9. 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.

Other Matters

10. The consolidated Financial Results include the audited Financial Results of two subsidiaries and one associate, whose Financial Statements/Financial Results/Financial information reflect Group's share of total assets of Rs. 31.11 Lakhs as at 31st March 2026, Group's share of total revenue of Rs. 20.69 Lakhs and Rs. 33.34 Lakhs and Group's share of total net profit/(loss) after tax of Rs. 19.69 Lakhs and Rs. 30.56 Lakhs for the half year ended on 31st March 2026 and for the period from 01.04.2025 to 31.03.2026 respectively, as considered in the Consolidated Financial Results, which have been audited by their respective independent auditors.

The consolidated financial statements also include the Group's share of net profit/(loss) of Rs. 20.75 Lakhs and Rs. 28.44 Lakhs for the half year and year ended 31st March 2026 respectively, as considered in the consolidated financial results, in respect of one associate, whose financial statements / financial information have not been audited by us.

The independent auditors' reports on financial statements/financial Results/financial information of these entities have been furnished to us and our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of these entities, is based solely on the report of such auditors and the procedures performed by us are as stated in paragraph above.

Our opinion on the consolidated Financial Results is not modified in respect of the above matters with respect to our reliance on the work done and the reports of the other auditors and the Financial Results/financial information certified by the Board of Directors.

11. The Consolidated Financial Results include the results for the half year ended 31st March 2026 being the balancing figure between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the half year of the current financial year, which were subject to limited review by us.

for D. K. CHHAJER & Co.

Chartered Accountants

Firm Registration No.: 304138E

Aditya Madhogarhia

CA. Aditya Madhogarhia

Partner

Membership No.: 304771



UDIN : *26304771DS000T2734*

Place : Kolkata

Date : 19th day of *May* 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 31st March 2026

Particulars	As at 31st March 2026 (Audited)	As at 31st March 2025 (Audited)
I. EQUITY AND LIABILITIES :-		
(1) Shareholders' Funds :		
Share Capital	2,470.00	2,470.00
Reserves and Surplus	17,066.99	14,581.57
	19,536.99	17,051.57
(2) Non-Current Liabilities :		
Long -Term Borrowings	9,565.84	6,020.69
Deferred Tax Liabilities (net)	545.85	332.72
Long -Term Provisions	0.50	93.36
	10,112.19	6,446.77
(3) Current Liabilities :		
Short-Term Borrowings	10,358.40	8,383.04
Trade Payables		
- Due to Micro and Small Enterprises	982.73	267.17
- Due to Others	3,665.77	8,764.38
Other Current Liabilities	1,101.72	742.46
Short-Term Provisions	42.05	23.12
	16,150.67	18,180.17
Total	45,799.85	41,678.51
II. ASSETS :-		
(1) Non-Current Assets :		
Property, Plant and Equipment - Tangible	16,208.54	15,933.03
Capital Work-In-Progress	5,638.11	435.46
Non-Current Investments	928.44	-
Long-Term Loans and Advances	58.23	67.43
Other Non-Current Assets	28.36	13.96
	22,861.68	16,449.88
(2) Current Assets :		
Current Investments	36.94	657.97
Inventories	10,623.53	15,077.22
Trade Receivables	8,401.72	2,621.36
Cash and cash equivalents	754.62	2,807.36
Short-Term Loans and Advances	2,983.72	3,924.40
Other Current Assets	137.64	140.32
	22,938.17	25,228.63
Total	45,799.85	41,678.51



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: 19th day of May 2026

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Consolidated Statement of Financial Results for the year ended on 31st March 2026

Amount in Rs.in Lakhs

Particulars	for Half Year ended on			for Year ended on	
	31/03/2026	30/09/2025	31/03/2025	31/03/2026	31/03/2025
	Audited	Unaudited	Audited	Audited	Audited
I. Income from Operations :-					
(a) Revenue from Operations	31,624.94	26,040.21	11,951.69	57,665.15	29,597.12
(b) Other Income	59.44	71.66	247.70	131.10	380.18
Total Income	31,684.38	26,111.87	12,199.39	57,796.25	29,977.30
II. Expenses :-					
(a) Cost of Materials Consumed	23,497.53	23,067.49	9,442.94	46,565.02	22,580.81
(b) Changes in Inventories of Finished Goods	1,165.82	(1,277.85)	(27.49)	(112.03)	1,667.89
(c) Employee Benefit Expenses	389.31	342.43	341.78	731.74	624.95
(d) Finance Costs	714.55	968.20	372.58	1,682.75	708.25
(e) Depreciation	293.01	289.14	148.42	582.15	262.01
(f) Amortisation	8.46	8.45	8.45	16.91	16.91
(g) Other Expenses	2,621.62	2,351.59	1,789.49	4,973.21	3,376.74
Total Expenses	28,690.30	25,749.45	12,076.18	54,439.75	29,237.56
Profit /(Loss) before tax	2,994.08	362.42	123.22	3,356.50	739.74
Add/(Less): Tax Expenses					
Current Income Tax	(600.65)	(0.96)	138.91	(601.61)	-
Deferred Tax	(155.10)	(58.03)	(146.51)	(213.13)	(250.36)
Tax adjustment of earlier years	-	-	2.39	-	456.90
Profit /(Loss) after tax	2,238.33	303.43	118.00	2,541.76	946.28
Add: Share in Profit/(Loss) of Associates	20.75	7.69	-	28.44	-
Profit/(Loss) for the year	2,259.08	311.12	118.00	2,570.20	946.28
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	9.15	1.26	0.48	10.41	3.83
(EPS not annualised for Half Year ended)					

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: 19th day of May 2026



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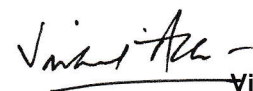
Consolidated Cashflow Statement for the period ended on 31st March 2026

Amount in Rs.in Lakhs

Particulars	for the year ended on 31/03/2026 (Audited)	for the year ended on 31/03/2025 (Audited)
(A) Cash flows from Operating Activities		
Net Profit/ (Loss) before tax	3,356.50	739.74
Adjustments for :		
Depreciation and Amortisation	599.06	278.92
Finance Cost	1,682.75	708.25
Provision for Expenses	-	(48.17)
Profit on Disposal of Asset	-	(0.60)
Profit on redemption of Mutual Fund units	(29.77)	(74.60)
Interest Income	(71.24)	(143.59)
Operating Profit before working capital changes	5,537.30	1,459.95
Adjustments for :		
(Increase)/Decrease in Inventories	4,453.69	(6,986.19)
(Increase)/Decrease in Trade Receivables	(5,780.37)	3,562.72
(Increase)/Decrease in Loans & Advances	940.68	(2,339.12)
(Increase)/Decrease in Other Current & Non-current Assets	(11.72)	(26.31)
Increase/(Decrease) in Trade Payables	(4,383.06)	5,453.03
Increase/(Decrease) in Other Current Liabilities	243.27	380.35
Cash Generated from Operation	999.79	1,504.43
Less: Income Tax (net)	(559.56)	(260.33)
Net Cash from Operating activities	440.23	1,244.10
(B) Cash flows from Investing activities		
Changes in Property, Plant and Equipment/CWIP (net)	(6,152.78)	(4,597.28)
in Partnership Firm, Associates	(900.00)	-
(Purchase)/Sale of Investment in Mutual Fund (net)	650.81	(583.37)
Interest Income	71.24	143.59
Net Cash flow/(used) in Investing activities	(6,330.73)	(5,037.08)
(C) Cash flows from Financing activities		
Proceeds/(Repayment) from/of Term Loans (net)	3,545.15	4,600.00
Proceeds/(Repayment) from/of Working Capital Loan	1,975.36	2,338.96
Finance Cost	(1,682.75)	(708.25)
Net Cash flow/(used) in Financing activities	3,837.76	6,230.71
Net increase/(decrease) in cash and cash equivalents (A+B+C)	(2,052.74)	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	754.62	2,807.36
Cash and Cash equivalents comprises:		
Cash on hand	0.80	1.20
Balances with banks		
in Current/Credit accounts	0.56	2,047.31
in Term Deposits	753.25	758.85
	754.62	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
Managing Director
DIN-00916400

Place: Kolkata

Date: 19th day of May 2026



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Notes to Consolidated Financial Results:

1. The above Audited Consolidated Financial Results for the half year and year ended 31st March 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of Petro Carbon and Chemicals Limited (the "Holding Company") at their meeting held on 19th day of May 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. The Consolidated Financial Results includes the result for the half year ended 31st March 2026 being the balancing figures between the audited figures in respect of full financial year and the published unaudited year to date figures up to the first half of the current financial year, which were subjected to limited review, as required under the listing regulations.
4. In accordance with Regulation 33 of the SEBI (LODR) Regulations 2015, the consolidated financial results have been audited by the Statutory Auditors of the company for the half year and year ended 31st March 2026.
5. List of Entities Consolidated in the Statement:

Sr. No.	Name of Entity	Principal Business Activities	% Holding as on 31 st March 2026
1.	ACL Advanced Materials Private Limited, Subsidiary (w.e.f. 24.10.2024)	Manufacturing of basic chemicals, other coke oven products	100%
2.	ACL Alchemy Private Limited, Subsidiary (w.e.f. 13.11.2024)	Manufacturing of basic chemicals, other coke oven products	100%
3.	Vishal Industries, Partnership Firm, Step down Associates (Associates under ACL Alchemy Private Limited w.e.f. 08.04.2025)	Manufacturing of Calcined Petroleum Coke	50% (Profit sharing ratio)

6. 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.
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

Vishal Atha

Vishal Atha
Managing Director
DIN: 00916400

Place: Kolkata

Date : 19th day of May 2026

