PONDY OXIDES AND CHEMICALS LIMITED POCL®

12th November 2026

National Stock Exchange of India Ltd
Exchange Plaza, 5th Floor,
Plot No. C/1, G Block,
Bandra Kurla Complex, Bandra (E),
Mumbai – 400 051.

BSE Limited
Corporate Relationship Department,
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai – 400 001.

NSE Symbol : POCL
BSE Scrip Code: 532626

Dear Sir/Madam,

Sub: Submission of Un-audited Standalone and Consolidated financial results for the Quarter and Half Year ended 30th September 2026

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Pursuant to the provisions of Regulation 30 read with Regulation 33 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors in their meeting held on 12th November 2026, considered and approved the Un-audited Standalone and Consolidated financial results for the quarter and half year ended 30th September 2026.

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

The meeting commenced at 03:00 p.m. and concluded at 04:20 p.m.
Kindly take the disclosure on record.

Thanking You

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

K KUMARAVEL
Digitally signed by K KUMARAVEL
Date: 2026.11.12 16:37:38 +05'30'

K. Kumaravel
Director Finance & Company Secretary

KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai - 600 031. Tamil Nadu, India.
Phone : + 91 - 44 - 4296 5454 E-mail : info@pocl.com Web : www.pocl.com
CIN No. : L24294TN1995PLC030586 II GSTIN : 33AAACP5102D4Z4

Pondy Oxides And Chemicals Limited

Regd. Office: KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai 600 031
Ph.044 42965454 Fax: 044 42965455 Email id: info@pocl.com Website: www.pocl.com
CIN: L24294TN1995PLC030586

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Statement of Unaudited Standalone financial results for the quarter and half year ended September 30, 2026 under Ind AS

Rs. in Lakhs

Sl No	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	(a) Revenue from Operations	70,777.31	93,091.37	63,451.39	1,63,868.68	1,23,068.41	2,93,865.30
	(b) Other Income (Net)	162.62	76.84	153.76	239.46	331.00	718.34
	Total Income	**70,939.93**	**93,168.21**	**63,605.15**	**1,64,108.14**	**1,23,399.41**	**2,94,583.64**
2	**Expenses**						
	(a) Cost of materials consumed	62,211.09	79,432.88	53,227.24	1,41,643.97	1,07,028.79	2,49,977.90
	(b) Purchase of stock-in-trade - Traded goods	1,437.23	4,060.59	0.23	5,497.82	0.23	12,242.23
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	796.85	707.12	1,080.89	1,503.97	(92.50)	(2,017.72)
	(d) Employee benefit expenses	936.84	844.23	871.17	1,781.07	1,601.07	3,178.96
	(e) Finance costs	58.00	246.70	134.73	304.70	432.15	986.30
	(f) Depreciation and amortization expense	600.55	582.92	581.88	1,183.47	931.93	2,094.19
	(g) Other expenses	2,271.92	2,534.73	2,919.86	4,806.65	5,047.74	9,387.45
	Total Expenses	**68,312.48**	**88,409.17**	**58,816.00**	**1,56,721.65**	**1,14,949.41**	**2,75,849.31**
3	**Profit/ (loss) before exceptional items and tax (1-2)**	**2,627.45**	**4,759.04**	**4,789.15**	**7,386.49**	**8,450.00**	**18,734.33**
4	**Exceptional items**	-		-	-		(93.48)
5	**Profit/ (loss) before tax (3+4)**	**2,627.45**	**4,759.04**	**4,789.15**	**7,386.49**	**8,450.00**	**18,640.85**
6	**Tax expense**						
	(a) Current tax	656.32	152.22	1,265.05	808.54	2,121.23	5,762.99
	(b) Deferred tax charge/ (credit)	(40.04)	981.45	(33.43)	941.41	15.85	(995.28)
	Total Tax Expenses	**616.28**	**1,133.67**	**1,231.62**	**1,749.95**	**2,137.08**	**4,767.71**
7	**Net Profit for the period (5-6)**	**2,011.17**	**3,625.37**	**3,557.53**	**5,636.54**	**6,312.92**	**13,873.14**
8	**Other comprehensive income , net of income tax**						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	(3.92)
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.99
	(c) Items that will be reclassified to profit or loss	-	-	-	-	-	3,993.41
	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	(1,005.06)
	Total other comprehensive income , net of income tax	**-**	**-**	**-**	**-**	**-**	**2,985.42**
9	**Total comprehensive income/ (loss) for the period (7+8)**	**2,011.17**	**3,625.37**	**3,557.53**	**5,636.54**	**6,312.92**	**16,858.56**
10	Paid-up equity share capital	1,525.56	1,525.56	1,525.56	1,525.56	1,525.56	1,525.56
	Face value per share (Rs)	2.00	2.00	2.00	2.00	2.00	2.00
11	Reserves (excluding Revaluation Reserve)						78,459.73
12	**Earning per share (Face value of Rs 2 each) (not annualised)**						
	- Basic	**2.64**	**4.75**	**4.83**	**7.39**	**8.57**	**18.51**
	- Diluted	**2.64**	**4.75**	**4.83**	**7.39**	**8.57**	**18.51**

Pondy Oxides And Chemicals Limited
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Unaudited Statement of Standalone assets and liabilities as at September 30, 2026

Rs. in Lakhs

	Particulars	As at September 30, 2026	As at March 31, 2026
1	**Assets**		
	Non-current assets		
	(a) Property, plant and equipment	19,382.40	20,032.49
	(b) Capital work in progress	869.86	256.76
	(c) Goodwill	965.46	965.46
	(d) Intangible assets	77.07	93.49
	(e) Financial Assets		
	(i) Investments	4,438.79	4,437.15
	(ii) Other Financial Assets	991.21	915.24
	(f) Deferred Tax Assets (Net)	535.22	471.56
	(g) Other non-current assets	2,582.11	2,159.80
	Total Non-current assets	**29,842.12**	**29,331.95**
	Current assets		
	(a) Inventories	21,131.76	26,880.97
	(b) Financial Assets		
	(i) Trade receivables	14,180.70	26,301.55
	(ii) Cash and cash equivalents	10,814.26	1,176.70
	(iii) Bank balances other than above	1,981.23	54.87
	(iv) Other Financial assets	2,325.85	3,515.48
	(c) Other current assets	5,111.02	12,113.62
	Total Current Assets	**55,544.82**	**70,043.19**
	Total - Assets	**85,386.94**	**99,375.14**
2	**Equity and Liabilities**		
	Equity		
	(a) Equity share capital	1,525.56	1,525.56
	(b) Other Equity	79,582.49	78,459.73
	Total Equity	**81,108.05**	**79,985.29**
	Non current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	264.91	204.83
	(c) Other non current liabilities	5.41	3.93
	Total Non current Liabilities	**270.32**	**208.76**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	242.78	15,210.49
	(ii) Trade payables		
	- Dues to Micro and Small enterprises	48.30	174.13
	- Dues to Creditors other than Micro and Small enterprises	1,748.37	1,329.97
	(iii) Other financial liabilities	39.64	500.04
	(b) Provisions	1,577.60	1,273.76
	(c) Other current liabilities	351.88	692.70
	Total Current Liabilities	**4,008.57**	**19,181.09**
	Total - Liabilities	**4,278.89**	**19,389.85**
	Total - Equity and Liabilities	**85,386.94**	**99,375.14**

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Unaudited Statement of Standalone cash flows for the half year ended September 30, 2026

Rs. in lakhs

	Particulars	As at September 30, 2026	As at March 31, 2026
1	**Cash Flow From Operating Activities**		
	Profit before tax	7,386.49	18,640.85
	Adjustments for		
	Depreciation and amortisation expense	1,183.47	2,094.19
	(Profit)/ loss on sale of fixed asset	0.71	7.42
	(Increase)/ decrease in fair value of investments	(1.64)	6.62
	Interest/Investment income	(200.26)	(575.47)
	Exceptional (income)/expense	-	93.48
	Dividend income	(0.09)	(0.41)
	Finance costs	304.70	986.30
	Operating Profit before working capital changes	**8,673.38**	**21,252.98**
	Change in operating assets and liabilities		
	(Increase)/ decrease in other financial assets	(2,875.83)	1,508.43
	(Increase)/ decrease in inventories	5,749.21	(3,662.69)
	(Increase)/ decrease in trade receivables	12,120.85	(13,623.37)
	(Increase)/ decrease in other assets	7,198.63	(6,031.25)
	Increase/ (decrease) in provisions and other liabilities	781.44	654.34
	Increase/ (decrease) in trade payables	292.57	(505.98)
	Cash generated from operations	**31,940.25**	**(407.54)**
	Less : Income taxes paid (net of refunds)	(2,224.42)	(4,984.83)
	Net cash from operating activities (1)	**29,715.83**	**(5,392.37)**
2	**Cash Flows From Investing Activities**		
	Purchase of PPE (including changes in CWIP)	(1,558.46)	(4,857.51)
	Sale proceeds of PPE	4.17	-
	(Purchase)/ Disposal proceeds of Investments	-	(446.26)
	Equivalents	(1,926.36)	(3.26)
	Dividend received	0.09	0.41
	Interest/Investment income	200.26	576.29
	Net cash from/ (used in) investing activities (2)	**(3,280.30)**	**(4,730.33)**
3	**Cash Flows From Financing Activities**		
	Proceeds from issue of shares / Conversion of warrants (Net of expenses)	-	4,537.50
	Proceeds from/ (repayment of) short term borrowings	(14,967.71)	4,896.32
	Finance costs	(304.70)	(986.30)
	Dividend paid	(1,525.56)	(1,067.89)
	Net cash from/ (used in) financing activities (3)	**(16,797.97)**	**7,379.63**
	Net increase/(decrease) in cash and cash equivalents (1+2+3)	**9,637.56**	**(2,743.07)**
	Cash and cash equivalents at the beginning of the financial year	**1,176.70**	**3,919.77**
	Cash and cash equivalents at end of the year	**10,814.26**	**1,176.70**

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Statement of Unaudited Standalone financial results for the quarter and half year ended September 30, 2026 under Ind AS

Notes:

1 The above unaudited standalone financial results of the Company for the quarter and half year ended 30th September 2026, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November 2026. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 has been completed by the Statutory Auditors.

2 Since the segment information as per Ind AS 108 - Operating Segments is provided in the consolidated unaudited financial results, the same is not provided separately for the standalone unaudited financial results.

3 The Board of Directors of the Company, at its meeting held on May 26, 2026, approved the stock split of each Equity Share of the face value of Rs. 5/- (Rupees Five only) fully paid-up into Equity Shares of face value of Rs. 2/- (Rupees Two only) each fully paid-up, which was subsequently approved by the shareholders through postal ballot on July 02, 2026. In view of the above the calculation of basic and diluted Earnings Per Share (EPS) for the quarter and half year ended September 30, 2026, and all comparative periods presented, has been adjusted retroactively based on the new face value of Rs. 2/- per share, in accordance with Ind AS 33 "Earning Per Share".

4 Previous year figures are re grouped wherever necessary.

For Pondy Oxides and Chemicals Limited

PONDY OXIDES & CHEMICALS LIMITED CHENNAI 600 031

ASHISH BANSAL
Digitally signed by ASHISH BANSAL
Date: 2026.11.12 16:31:49 +05'30'

Ashish Bansal
Chairman & Managing Director
DIN : 01543967

Place : Chennai
Date : November 12, 2026

Pondy Oxides And Chemicals Limited

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Statement of Unaudited Consolidated financial results for the quarter and half year ended September 30, 2026 under Ind AS

Rs. in Lakhs

Sl No	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Income**						
	(a) Revenue from Operations	70,847.99	93,488.98	64,036.97	1,64,336.97	1,24,320.23	2,95,836.12
	(b) Other Income (Net)	134.09	44.27	110.45	178.36	249.37	564.32
	Total Income	**70,982.08**	**93,533.25**	**64,147.42**	**1,64,515.33**	**1,24,569.60**	**2,96,400.44**
2	**Expenses**						
	(a) Cost of materials consumed	62,277.99	79,596.32	53,639.54	1,41,874.31	1,07,789.59	2,51,124.83
	(b) Purchase of stock-in-trade - Traded goods	1,467.55	4,036.05	14.93	5,503.60	87.03	12,418.44
	(c) Changes in inventories of work-in-progress, stock-in-trade and finished goods	759.10	844.02	1,076.11	1,603.12	45.30	(1,803.68)
	(d) Employee benefit expenses	936.84	844.29	908.51	1,781.13	1,672.34	3,286.09
	(e) Finance costs	58.94	249.12	156.79	308.06	474.66	1,038.57
	(f) Depreciation and amortization expense	661.33	643.38	689.73	1,304.71	1,159.38	2,482.86
	(g) Other expenses	2,219.91	2,584.77	3,041.49	4,804.68	5,276.93	9,752.63
	Total Expenses	**68,381.66**	**88,797.95**	**59,527.10**	**1,57,179.61**	**1,16,505.23**	**2,78,299.74**
3	**Profit/ (loss) before exceptional items and tax (1-2)**	**2,600.42**	**4,735.30**	**4,620.32**	**7,335.72**	**8,064.37**	**18,100.70**
4	**Exceptional items**	-	-	-	-	-	(93.48)
5	**Profit/ (loss) before tax (3+4)**	**2,600.42**	**4,735.30**	**4,620.32**	**7,335.72**	**8,064.37**	**18,007.22**
6	**Tax expense**						
	(a) Current tax	656.32	152.22	1,265.05	808.54	2,121.23	5,762.99
	(b) Deferred tax charge/ (credit)	(26.53)	995.06	(31.91)	968.53	39.46	(942.77)
	Total Tax Expenses	**629.79**	**1,147.28**	**1,233.14**	**1,777.07**	**2,160.69**	**4,820.22**
7	**Net Profit for the period (5-6)**	**1,970.63**	**3,588.02**	**3,387.18**	**5,558.65**	**5,903.68**	**13,187.00**
8	**Other comprehensive income , net of income tax**						
	(a) Items that will not be reclassified to profit or loss	-	-	-	-	-	(3.92)
	(b) Income tax relating to items that will not be reclassified to profit or loss	-	-	-	-	-	0.99
	(c) Items that will be reclassified to profit or loss	-	-	-	-	-	3,993.41
	(d) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	(1,005.06)
	Total other comprehensive income , net of income tax	**-**	**-**	**-**	**-**	**-**	**2,985.42**
9	**Total comprehensive income/ (loss) for the period (7+8)**	**1,970.63**	**3,588.02**	**3,387.18**	**5,558.65**	**5,903.68**	**16,172.42**
10	Paid-up equity share capital	1,525.56	1,525.56	1,525.56	1,525.56	1,525.56	1,525.56
	Face value per share (Rs)	2.00	2.00	2.00	2.00	2.00	2.00
11	Reserves (excluding Revaluation Reserve)						77,313.02
12	**Earning per share (Face value of Rs 2 each) (not annualised)**						
	- Basic	**2.58**	**4.70**	**4.60**	**7.29**	**8.02**	**17.59**
	- Diluted	**2.58**	**4.70**	**4.60**	**7.29**	**8.02**	**17.59**

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Unaudited Statement of Consolidated assets and liabilities as at September 30, 2026

Rs in Lakhs

	Particulars	As at September 30, 2026	As at March 31, 2026
1	**Assets**		
	Non-current assets		
	(a) Property, plant and equipment	23,358.16	24,129.51
	(b) Capital work in progress	869.86	256.76
	(c) Goodwill	965.46	965.46
	(d) Intangible assets	77.07	93.49
	(e) Financial Assets		
	(i) Investments	461.35	459.71
	(ii) Other Financial Assets	304.48	247.79
	(f) Deferred Tax Assets (Net)	573.63	537.09
	(g) Other non-current assets	2,583.06	2,160.75
	Total Non-current assets	**29,193.07**	**28,850.56**
	Current assets		
	(a) Inventories	21,435.63	27,270.66
	(b) Financial Assets		
	(i) Trade receivables	14,415.92	26,461.07
	(ii) Cash and cash equivalents	10,860.21	1,022.52
	(iii) Bank balances other than above	2,008.40	81.78
	(iv) Other Financial assets	945.99	2,263.65
	(c) Other current assets	5,343.58	12,343.71
	Total Current Assets	**55,009.73**	**69,443.39**
	Total - Assets	**84,202.80**	**98,293.95**
2	**Equity and Liabilities**		
	Equity		
	(a) Equity share capital	1,525.56	1,525.56
	(b) Other Equity	78,357.90	77,313.02
	Total Equity	**79,883.46**	**78,838.58**
	Non current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(b) Provisions	264.91	204.83
	(c) Other non current liabilities	5.41	3.93
	Total Non current Liabilities	**270.32**	**208.76**
	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	242.78	15,210.51
	(ii) Trade payables		
	- Dues to Micro and Small enterprises	48.44	177.10
	- Dues to Creditors other than Micro and Small enterprises	1,779.03	1,374.98
	(iii) Other financial liabilities	39.64	500.04
	(b) Provisions	1,577.60	1,273.76
	(c) Other current liabilities	361.53	710.22
	Total Current Liabilities	**4,049.02**	**19,246.61**
	Total - Liabilities	**4,319.34**	**19,455.37**
	Total - Equity and Liabilities	**84,202.80**	**98,293.95**

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Unaudited Statement of Consolidated cash flows for the half year ended September 30, 2026

Rs. In Lakhs

	Particulars	As at September 30, 2026	As at March 31, 2026
1	**Cash Flow From Operating Activities**		
	Profit before tax	7,335.72	18,007.22
	Adjustments for		
	Depreciation and amortisation expense	1,304.71	2,482.86
	(Profit)/ loss on sale of fixed asset	0.71	10.54
	(Increase)/ decrease in fair value of investments	(1.64)	6.62
	Interest/Investment income	(133.57)	(421.57)
	Exceptional (income)/expense	-	93.48
	Dividend income	(0.09)	(0.41)
	Finance costs	308.06	1,038.57
	Operating Profit before working capital changes	**8,813.90**	**21,217.31**
	Change in operating assets and liabilities		
	(Increase)/ decrease in other financial assets	(2,728.52)	2,041.69
	(Increase)/ decrease in inventories	5,835.03	(3,214.40)
	(Increase)/ decrease in trade receivables	12,045.15	(13,517.39)
	(Increase)/ decrease in other assets	6,804.10	(5,936.95)
	Increase/ (decrease) in provisions and other liabilities	773.63	544.58
	Increase/ (decrease) in trade payables	275.39	(556.42)
	Cash generated from operations	**31,818.68**	**578.42**
	Less : Income taxes paid (net of refunds)	(1,832.39)	(4,984.87)
	Net cash from operating activities (1)	**29,986.29**	**(4,406.45)**
2	**Cash Flows From Investing Activities**		
	Purchase of PPE (including changes in CWIP)	(1,558.46)	(5,014.23)
	Sale proceeds of PPE	4.17	68.07
	(Purchase)/ Disposal proceeds of Investments	-	(446.26)
	(Increase)/ Decrease in Bank balance not considered as Cash and Cash Equivalen	(1,926.62)	(6.92)
	Dividend received	0.09	0.41
	Interest/Investment income	133.57	425.11
	Net cash used in investing activities (2)	**(3,347.25)**	**(4,973.82)**
3	**Cash Flows From Financing Activities**		
	Proceeds from issue of shares / Conversion of warrants (Net of expenses)	-	4,537.50
	Proceeds from/ (repayment of) short term borrowings	(14,967.73)	4,013.09
	Finance costs	(308.06)	(1,007.98)
	Dividend paid	(1,525.56)	(1,067.89)
	Net cash from/ (used in) financing activities (3)	**(16,801.35)**	**6,474.72**
	Net increase/(decrease) in cash and cash equivalents (1+2+3)	**9,837.69**	**(2,905.55)**
	Cash and cash equivalents at the beginning of the financial year	**1,022.52**	**3,928.07**
	Cash and cash equivalents at end of the year	**10,860.21**	**1,022.52**

Pondy Oxides And Chemicals Limited

Regd. Office: KRM Centre, 4th Floor, # 2, Harrington Road, Chetpet, Chennai 600 031
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CIN: L24294TN1995PLC030586

POCL ®

Consolidated Segment-wise Revenue, Results, Assets and Liabilities for the half year ended September 30, 2026

Rs. in Lakhs

Sl No	Particulars	Quarter ended			Half year ended		Year ended
		September 30, 2026 (Unaudited)	June 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	September 30, 2026 (Unaudited)	September 30, 2025 (Unaudited)	March 31, 2026 (Audited)
1	**Segment revenue**						
	(a) Lead	42,002.10	41,466.13	54,780.48	83,468.23	1,05,354.66	2,25,365.98
	(b) Copper	26,624.10	50,548.05	8,360.37	77,172.15	17,217.74	67,257.79
	(c) Others	2,221.79	1,474.80	896.12	3,696.59	1,747.83	3,212.35
	Total segment revenue	**70,847.99**	**93,488.98**	**64,036.97**	**1,64,336.97**	**1,24,320.23**	**2,95,836.12**
2	**Segment results**						
	(a) Lead	2,043.81	3,359.72	4,850.24	5,403.53	8,830.35	18,998.51
	(b) Copper	897.68	1,975.88	384.29	2,873.56	700.53	2,500.27
	(c) Others	107.80	122.89	(116.53)	230.69	(241.76)	(308.78)
	Total segment results	**3,049.29**	**5,458.49**	**5,118.00**	**8,507.78**	**9,289.12**	**21,190.00**
	Less:						
	(a) Finance cost	58.94	249.12	156.79	308.06	474.66	1,038.57
	(b) Other Unallocable expenditure net off unallocable income	389.93	474.07	340.89	864.00	750.09	2,050.73
	Profit/ (loss) before exceptional items and tax	**2,600.42**	**4,735.30**	**4,620.32**	**7,335.72**	**8,064.37**	**18,100.70**
	Exceptional items	-	-	-	-	-	(93.48)
	Profit/ (loss) before tax	**2,600.42**	**4,735.30**	**4,620.32**	**7,335.72**	**8,064.37**	**18,007.22**
	Less : Tax expense	629.79	1,147.28	1,233.14	1,777.07	2,160.69	4,820.22
	Net Profit for the period	**1,970.63**	**3,588.02**	**3,387.18**	**5,558.65**	**5,903.68**	**13,187.00**
3	**Segment assets**						
	(a) Lead	41,473.31	46,559.34	40,268.01	41,473.31	40,268.01	46,753.34
	(b) Copper	14,006.07	21,458.91	9,348.42	14,006.07	9,348.42	35,795.23
	(c) Others	1,438.72	1,383.51	6,353.17	1,438.72	6,353.17	1,604.88
	(d) Unallocated	27,284.70	22,027.45	20,850.93	27,284.70	20,850.93	14,140.50
	Total assets	**84,202.80**	**91,429.21**	**76,820.53**	**84,202.80**	**76,820.53**	**98,293.95**
4	**Segment liabilities**						
	(a) Lead	1,872.11	1,467.47	1,799.64	1,872.11	1,799.64	1,590.47
	(b) Copper	134.80	292.43	147.83	134.80	147.83	518.88
	(c) Others	72.67	82.69	105.01	72.67	105.01	95.42
	(d) Unallocated	2,239.76	10,148.34	6,104.06	2,239.76	6,104.06	17,250.60
	Total liabilities	**4,319.34**	**11,990.93**	**8,156.54**	**4,319.34**	**8,156.54**	**19,455.37**

Notes:

1 The above unaudited consolidated financial results of the Group for the quarter and half year ended 30th September 2026, were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meeting held on 12th November 2026. The limited review as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 has been completed by the Statutory Auditors.

2 The group is operating in segments namely Lead, Copper and Other non ferrous metals and Plastics. However for the purpose of Segment reporting under IndAS 108, the other non ferrous metal and plastics does not meet the criteria laid down in the Standard as a reportable segment, the operations are reported under two segments namely Lead and Copper.

3 The Board of Directors of the Holding Company, at its meeting held on May 26, 2026, approved the stock split of each Equity Share of the face value of Rs. 5/- (Rupees Five only) fully paid-up into Equity Shares of face value of Rs. 2/- (Rupees Two only) each fully paid-up, which was subsequently approved by the shareholders through postal ballot on July 02, 2026. In view of the above the calculation of basic and diluted Earnings Per Share (EPS) for the quarter and half year ended September 30, 2026, and all comparative periods presented, has been adjusted retroactively based on the new face value of Rs. 2/- per share, in accordance with Ind AS 33 "Earning Per Share".

4 Previous year figures are re-grouped wherever necessary.

For Pondy Oxides and Chemicals Limited

PONDY OXIDES & CHEMICALS LIMITED CHENNAI 600 031

ASHISH BANSAL Digitally signed by ASHISH BANSAL Date: 2026.11.12 16:34:56 +05'30'

Ashish Bansal
Chairman & Managing Director
DIN : 01543967

Place : Chennai
Date : November 12, 2026

L.MUKUNDAN & ASSOCIATES
Chartered Accountants

Flat No. 1, 2, Kamala Arcade.
669, Mount Road,
Thousand Lights, Chennai-600006
Ph: 044- 28291328, 9840145586
Email: lmaishere@gmail.com

Independent Auditor's Limited Review Report on the Quarterly and six months ended 30th September, 2026. Unaudited Standalone Financial Results of Pondy Oxides and Chemicals Limited pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

To

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

1. We have reviewed the statement of unaudited standalone financial results of Pondy Oxides and Chemicals Limited (the "Company") for the Quarter and Half Year ended 30th September 2026 which are included in the accompanying 'Statement of Unaudited Financial Results for the Quarter and Half year ended 30th September, 2026. The Statement has been prepared by the Company's management pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015") as amended (the "Listing Regulations")

2. This Statement which is the responsibility of the Company's Management and has been approved by the Company's Board of Directors in their meeting held on 12th November 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review

3. We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement.

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4. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying the analytical and other review procedures and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the companies Act, 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the statement of unaudited standalone financial results prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act , 2013 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 L Mukundan and Associates
Chartered Accountants
Firm Registration No.010283S

Lakshmi Narasimhan Mukundan

Digitally signed by Lakshmi Narasimhan Mukundan
Date: 2026.11.12 15:30:15 +05'30'

L MUKUNDAN
Partner
Membership No. 204372
UDIN: 26204372YROCYF3062

Place : Chennai
Date : 12-11-2026

L.MUKUNDAN & ASSOCIATES
Chartered Accountants

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669, Mount Road,
Thousand Lights, Chennai-600006
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Independent Auditor's Limited Review Report on the Quarterly and six months ended 30th September, 2026. Unaudited Consolidated Financial Results of Pondy Oxides 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
Pondy Oxides and Chemicals Limited
KRM Centre, 2, Harrington Road,
Chetpet, Chennai 600 031.

1. We have reviewed the statement of unaudited consolidated financial results of Pondy Oxides and Chemicals Limited ("the Holding Co.") and its subsidiary POCL Future Tech Private Limited and Harsha Exito Engineering Private Limited (The Holding Company and its subsidiaries together referred as " The Group") for the Quarter and Half Year ended 30th September 2026 being submitted by the Holding Co. pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulations, 2015, as amended (the "Listing Regulations").

2. This Statement which is the responsibility of the Holding Company's Management and has been approved by the Holding Company's Board of Directors in their meeting held on 12th November 2026, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. Our responsibility is to express a conclusion on the Statement based on our review

3. We conducted our review 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. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters and applying the analytical and other review procedures and thus provides less assurance than an audit. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the companies Act, 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. We have not performed an audit and accordingly, we do not express an audit opinion.

   We also performed procedures in accordance with the circular No. CIR/CFD/CMDl/44/2019 dated 29th March, 2019 issued by the SEBI under regulations 33(8) of the Listing Regulations to the extent applicable

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Chartered Accountants

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4. The consolidated unaudited financial results include the interim financial information of two subsidiaries, whose financial statement (before consolidation adjustments) reflect total assets of Rs 4873.16 Lakhs as at 30th September 2026 and total revenues of Rs.670.44 Lakhs and Rs 1371.15 Lakhs for the quarter ended 30th September 2026 and for for the half year ended 30th September 2026 respectively, total net profit after tax of Rs. (40.53) Lakhs and Rs. (77.88) Lakhs and total comprehensive income of Rs. (40.53) Lakhs and Rs. (77.88) Lakhs, for the quarter ended 30th September 2026 and for the half year ended 30th September 2026 respectively, and cash flows (net) of Rs 45.95 Lakhs for the half year ended 30th September 2026 as considered in the consolidated unaudited financial results. This financial information has been reviewed by us for consolidation purpose; adjustments have been made by the subsidiary company's management. Our opinion in so far relates to the affairs of the above mentioned subsidiary is based on consolidation adjustments prepared by the subsidiary company's management and reviewed by us.

5. Our conclusion on the statement in respect of the matters stated in paragraph 4 above is not modified with respect to the financial information certified by the Management.

6. Based on our review conducted and procedures performed as stated in paragraph 3 above and based on the consideration of the management's certificates referred to in paragraph 4, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards prescribed under section 133 of the Companies Act, 2013 as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

Lakshmi Narasimhan Mukundan
Digitally signed by Lakshmi Narasimhan Mukundan
Date: 2026.11.12 15:33:53 +05'30'

L MUKUNDAN
Partner
Membership No. 204372
UDIN: 26204372ICZLOU8647

Place : Chennai
Date : 12-11-2026