PONDY OXIDES AND CHEMICALS LIMITED **POCL®**

10th August 2022

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

Ref: Scrip Code- 532626

Dear Sir/Madam,

Sub: Submission of Un-audited financial results for the quarter ended 30th June 2022

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 10th August 2022 considered and approved the Un-audited financial results for the quarter ended 30th June 2022.

In this regard, please find attached the Un-audited financial statements including the limited review report given by the Statutory Auditors of the Company for the quarter ended 30th June 2022.

The meeting commenced at 03.00 p.m. and concluded at 04:30 p.m.

Kindly take the disclosure on record.

Thanking you

Yours faithfully

For Pondy Oxides and Chemicals Limited

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K. Kumaravel

Director Finance & Company Secretary



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CIN No.: L24294TN1995PLC030586 GSTIN: 33AAACP5102D4Z4

Pondy Oxides And Chemicals Limited

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CIN: L24294TN1995PLC030586



Statement of Standalone financial results for the quarter ended June 30,2022 under Ind AS

Rs. in Lakhs					
		Quarter ended			Year Ended
SI No	Particulars	June 30,2022	March 31, 2022	June 30,2021	March 31, 2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	Income	26 400 76	20 507 20	24.20#.42	1 45 400 10
	(a) Revenue from Operations	36,400.56	39,706.20	24,397.43	1,45,480.10
	(b) Other Income (Net)	142.77	285.66	41.87	463.17
		2 (7 (2 22	20.004.05	24 420 20	1 17 0 12 27
	Total Income	36,543.33	39,991.86	24,439.30	1,45,943.27
2	Expenses	20.727.00	26 626 55	21 050 22	1 24 227 20
	(a) Cost of materials consumed	30,726.09	36,636.55	21,858.33	1,24,327.30
	(b) Purchase of stock-in-trade - Traded goods	998.84	987.71	2,179.79	8,292.09
	(c) Changes in inventories of work-in-progress, stock-in- trade and finished goods	660.08	(1,279.40)	(2,715.38)	(3,082.99)
	(d) Employee benefit expenses	526,34	355.57	476,64	1,995.85
	(e) Finance costs	154.07	151.54	164.87	844.32
	(f) Depreciation and amortization expense	214.18	291.08	173.49	898.66
	(g) Other expenses	1,714.70	1,591.16	1,142.05	6,232.39
	(g) Other expenses	1,/14./0	1,371.10	1,172.03	0,232.37
	Total Expenses	34,994.30	38,734.21	23,279.79	1,39,507.62
	Total Expenses	54,554.50	30,734.21	23,217,17	1,52,507.02
3	Profit/ (loss) before exceptional items and tax (1-2)	1,549.03	1,257.65	1,159.51	6,435.65
4	Exceptional items	-	-	-	-
5	Profit/ (loss) before tax (3+4)	1,549.03	1,257.65	1,159.51	6,435.65
	()			_,	-,
6	Tax expense				
	(a) Current tax	401.38	224.12	365,80	1,704.95
	(b) Deferred tax charge/ (credit)	(12.03)	(19.01)	(63.34)	(94.06)
	Total Tax Expenses	389.35	205.11	302.46	1,610.89
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7	Net Profit for the period (5-6)	1,159.68	1,052.54	857.05	4,824.76
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8	Other comprehensive income, net of income tax				
	(a) items that will not be reclassified to profit or loss	_	15.06	<u>-</u>	15.06
	(b) income tax relating to items that will not be		(3.79)	_	(3.79)
	reclassified to profit or loss	-	(3.77)	-	(3.77)
	Total other comprehensive income, net of income tax	-	11.27	-	11.27
9	Total comprehensive income/ (loss) for the period (7+8)	1 150 (0	1.062.01	057.05	4.926.02
	Total comprehensive income/ (loss) for the period (/+8)	1,159.68	1,063.81	857.05	4,836.03
1,0	Deliders assisted described	581.24	581.24	581.24	581.24
10	Paid-up equity share capital				
	Face value per share (Rs)	10.00	10.00	10.00	10.00
١					20 222 42
11	Reserves (excluding Revaluation Reserve)				20,233.43
12	Forning per share (Pg 10 each) (t				
12	Earning per share (Rs 10 each) (not annualised) - Basic	19.95	18.11	14.75	83.01
	- Basic - Diluted	19.95	18.11	14.75	83.01
	- Diluted	19,95	10,11	14./3	05.01

Notes:

- These financial results were reviewed, recommended by the Audit Committee and approved by the Board of Directors at their meetings held on August 10, 2022.
 - 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 and have issued an unmodified report on these results.
- The Company is engaged in the manufacture and marketing of Metal and Alloys which in the context of Indian Accounting Standard (Ind AS) -108 Operating Segments, is considered as the operating segment of the Company.
- The figures for the preceding quarter ended March 31, 2022 are the balancing figures between audited figures in respect of the full financial year and unaudited published figures in respect of the financial results upto the third quarter of the financial year.
- 4 Previous year figures are re grouped wherever necessary

CHENNAI 600 031

for Pondy Oxides and Chemicals Limited

ASHISH Digitally signed by ASHISH BANSAL Date: 2022.08.10 16:24:06+05'30'

Ashish Bansal Managing Director DIN: 01543967

Place: Chennai Date: August 10, 2022



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INDEPENDENT AUDITOR'S REVIEW REPORT ON UNAUDITED QUARTERLY FINANCIAL RESULTS OF PONDY OXIDES AND CHEMICALS LIMITED PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015

To

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

- 1. We have reviewed the unaudited financial results of **Pondy Oxides and Chemicals Limited** (the "Company") for the Quarter ended June 30, 2022 which are included in the accompanying Statement of Unaudited Financial Results for the Quarter June 30, 2022. The Statement has been prepared by the Company's management pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended (the "Listing Regulations").
- 2. The Statement is the responsibility of the Company's management and has been approved by its board of directors. This Statement has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" ("IND AS 34"), prescribed under Section 133 of the companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the companies Act, 2013, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.



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- 4. Attention is drawn to the fact that the figures for the quarter ended 31st March, 2022 as reported in these financial results are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of the previous financial year had only been reviewed and not subjected to audit.
- 5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standards ('Ind AS') specified under section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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



Place: Chennai

Date: August 10, 2022

L MUKUNDAN

Partner

Membership No. 204372 UDIN: 22204372AOTCWZ2575