

Integrated Filing (Finance) Ind AS

OCCL LIMITED

General Information

Scrip code*	544278
NSE Symbol*	OCCLTD
MSEI Symbol*	NOTLISTED
ISIN*	INE0PK601023
Type of company	Main Board
Class of security	Equity
Date of start of financial year	01-04-2024
Date of end of financial year	31-03-2025
Date of board meeting when results were approved	27-05-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	20-05-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Fourth quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Audited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Audited
Segment Reporting	Single segment
Description of single segment	Chemicals
Start date of board meeting	27-05-2025
Start time of board meeting	13:35:00
End date of board meeting	27-05-2025
End time of board meeting	15:25:00
Whether cash flow statement is applicable on company	true
Type of cash flow statement	Cash Flow Indirect
Declaration of unmodified opinion or statement on impact of audit qualification	Declaration of unmodified opinion
Whether the company has any related party?	true
Whether the company has entered into any Related Party transaction during the selected half year for which it wants to submit disclosure?	true
(I) We declare that the acceptance of fixed deposits by the bans/Non-Banking Finance Company are at the terms uniformly applicable/offered to all shareholders/public	NA
(II) We declare that the scheduled commercial bank, as per RBI circular RBI/DBR/2015-16/19 dated March 03, 2016, has allowed additional interest of one per cent per annum, over and above the rate of interest mentioned in the schedule of interest rates on savings or a term deposits of bank's staff and their exclusive associations as well as on deposits of Chairman, Chairman & Managing Director, Executive Director or such other Executives appointed for a fixed tenure.	NA
(III) Whether the company is a 'high value debt listed entity' according to regulation 15 (1A)?	false
(a) If answer to above question is Yes, whether complying with proviso to regulation 23 (9), i.e., submitting RPT disclosures on the day of results publication?	
(b) If answer to above question is No, please explain the reason for not complying.	
Whether the updated Related Party Transactions (RPT) Policy (in compliance with Reg. 23 of SEBI LODR) has been uploaded on the website of the Company?	true
Latest Date on which RPT policy is updated	27-05-2025
Indicate Company website link for updated RPT policy of the Company	www.occlindia.com
Whether statement on deviation or variation for proceeds of public issue, rights issue, preferential issue, qualified institutions placement etc. is applicable to the company for the current quarter?	false
No. of times funds raised during the quarter	
Whether the disclosure for the Default on Loans and Debt Securities is applicable to the entity?	false
	Textual Information (1)

Text Block

Textual Information(1)	No default
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Financial Results - Ind-AS

Amount in (Lakhs)

Particulars		3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period		01-01-2025	01-04-2024
Date of end of reporting period		31-03-2025	31-03-2025
Whether results are audited or unaudited		Audited	Audited
Nature of report standalone or consolidated		Standalone	Standalone
Part I	Blue color marked fields are non-mandatory. For Consolidated Results, if the company has no figures for 3 months / 6 months ended, in such case zero shall be inserted in the said column.		
1	Income		
	Revenue from operations	10,747.91	30,673.35
	Other income	98.09	207.34
	Total income	10,846.00	30,880.69
2	Expenses		
(a)	Cost of materials consumed	4,342.54	11,728.99
(b)	Purchases of stock-in-trade	0.00	82.80
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	(35.86)	(208.22)
(d)	Employee benefit expense	1,395.19	3,874.50
(e)	Finance costs	131.82	547.74
(f)	Depreciation, depletion and amortisation expense	695.36	2,093.49
(g)	Other Expenses		
1	Freight and forwarding	840.34	3,121.85
2	Other expenses	2,337.75	6,779.61
	Total other expenses	3,178.09	9,901.46
	Total expenses	9,707.14	28,020.76
3	Total profit before exceptional items and tax	1,138.86	2,859.93
4	Exceptional items	0.00	0.00
5	Total profit before tax	1,138.86	2,859.93
6	Tax expense		
7	Current tax	200.09	497.90
8	Deferred tax	68.85	220.36
9	Total tax expenses	268.94	718.26
10	Net movement in regulatory deferral account balances related to profit or loss and the related deferred tax movement	0.00	0.00
11	Net Profit Loss for the period from continuing operations	869.92	2,141.67
12	Profit (loss) from discontinued operations before tax	0.00	0.00
13	Tax expense of discontinued operations	0.00	0.00
14	Net profit (loss) from discontinued operation after tax	0.00	0.00
15	Share of profit (loss) of associates and joint ventures accounted for using equity method	0.00	0.00
16	Total profit (loss) for period	869.92	2,141.67
17	Other comprehensive income net of taxes	3.44	3.44
18	Total Comprehensive Income for the period	873.36	2,145.11
19	Total profit or loss, attributable to		
	Profit or loss, attributable to owners of parent		
	Total profit or loss, attributable to non-controlling interests		
20	Total Comprehensive income for the period attributable to		
	Comprehensive income for the period attributable to owners of parent		
	Total comprehensive income for the period attributable to owners of parent non-controlling interests		
21	Details of equity share capital		
	Paid-up equity share capital	999.01	999.01
	Face value of equity share capital	2.00	2.00
22	Reserves excluding revaluation reserve		38,632.30
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.74	4.29
	Diluted earnings (loss) per share from continuing operations	1.74	4.29
ii	Earnings per equity share for discontinued operations		
	Basic earnings (loss) per share from discontinued operations	0.00	0.00
	Diluted earnings (loss) per share from discontinued operations	0.00	0.00
iii	Earnings per equity share (for continuing and discontinued operations)		
	Basic earnings (loss) per share from continuing and discontinued operations	1.74	4.29
	Diluted earnings (loss) per share from continuing and discontinued operations	1.74	4.29

24	Debt equity ratio		
25	Debt service coverage ratio		
26	Interest service coverage ratio		
27	Remarks for debt equity ratio		
28	Remarks for debt service coverage ratio		
29	Remarks for interest service coverage ratio		
30	Disclosure of notes on financial results		Textual Information(1)

Text Block

Textual Information(1)	<p>1.These financial results of the Company have been prepared in accordance with the Indian Accounting Standards (IND AS) as notified by Ministry of Corporate Affairs pursuant to Section 133 of the Companies Act 2013 read with the Companies (Indian Accounting Standard) Rules, 2015, as amended and in terms of regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and other accounting principles generally accepted in India. 2.The Company operates in single business segment i.e. Chemicals hence there are no reportable segments as per Ind AS 108 "Operating Segments". 3.The figures of last quarter are the balancing figures between audited figures in respect of full financial year and the published unaudited year to date figures up to third quarter of the financial year. Also, the figures of the last quarter of the previous period are the balancing figures between audited figures in respect of the full financial year and the management certified year to date figures up to the third quarter of the previous financial year which were not subjected to audit/ limited review. 4."The Hon'ble National Company Law Tribunal (NCLT), Ahmedabad Bench, and the National Company Law Appellate Tribunal (NCLAT), New Delhi, through their orders dated April 10, 2024, and May 27, 2024, respectively, approved the Scheme of Arrangement ("the Scheme") under Sections 230-232 of the Companies Act, 2013, between Oriental Carbon & Chemicals Limited ("Demerged Company"), the Company, and their respective shareholders and creditors. As per the Scheme, the Chemical business of the Demerged Company was transferred to the Company on a going concern basis. This Scheme has been accounted for based on the appointed date, as defined in the Scheme (i.e., July 1, 2024 being the date of filing the certified copy of the Scheme with the Registrar of Companies), which serves as the acquisition date for the accounting of business combinations under common control as per Ind AS 103, "Business Combinations," and the General Circular issued by the Ministry of Corporate Affairs (MCA) on August 21, 2019, which mandates accounting treatment from the appointed date. As consideration for the demerger, the Company has issued 4,99,50,460 equity shares of Rs. 2 each, aggregating Rs. 999.01 lakhs, to the shareholders of the Demerged Company as of the record date i.e. July 1, 2024, in a 1:1 swap ratio. This involves issuing 5 equity shares of Rs. 2 each by the Company for every 1 equity share of Rs. 10 each held in the Demerged Company. The Company's Equity Shares have been listed on Bombay Stock Exchange and National Stock Exchange of India as required by the Scheme with effect from October 29, 2024. Other expenses for the current quarter and for the year include Rs. 346.78 lakhs and Rs. 390.35 lakhs respectively, incurred in connection with the implementation of the above Scheme of Arrangement." 5.Since, the Company has accounted for the demerger w.e.f. appointed date i.e. July 01, 2024 (Refer Note No. 4 above), therefore the current quarter and year ended results are not comparable with corresponding periods, since the Company did not have operation till June 30, 2024. 6.Earnings per share (Basic and Diluted) for the period presented in the financial results are calculated retrospectively after considering the issuance of equity shares, as stated in note 4 above. 7.As on March 31, 2025, one entity is considered an associate of the Company as defined by section 2(6) of the Companies Act,2013. However, there are no subsidiaries, joint ventures, or associates in accordance with Ind AS-28, therefore the Company is not required to prepare consolidated financial results. 8.A final dividend of Rs.1.5 (75%) per equity share for financial year 2024-25 is recommended by the Board of Directors, subject to the approval of the shareholders in the ensuing Annual General Meeting. 9.The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on May 27, 2025. An Audit of this Financial Results for the quarter and year ended March 31, 2025 has been carried out by the Statutory Auditors, as required under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.</p>
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Other Comprehensive Income

Amount in (Lakhs)

Particulars	3 months/ 6 months ended (dd-mm-yyyy)	Year to date figures for current period ended (dd-mm-yyyy)
Date of start of reporting period	01-01-2025	01-04-2024
Date of end of reporting period	31-03-2025	31-03-2025
Whether results are audited or unaudited	Audited	Audited
Nature of report standalone or consolidated	Standalone	Standalone
Other comprehensive income [Abstract]		
1 Amount of items that will not be reclassified to profit and loss		
1 Remeasurement gain or (loss) on Defined Benefit Plans	4.85	4.85
Total Amount of items that will not be reclassified to profit and loss	4.85	4.85
2 Income tax relating to items that will not be reclassified to profit or loss	1.41	1.41
3 Amount of items that will be reclassified to profit and loss		
Total Amount of items that will be reclassified to profit and loss		
4 Income tax relating to items that will be reclassified to profit or loss		
5 Total Other comprehensive income		

Statement of Asset and Liabilities

Amount in (Lakhs)

Particulars	Year ended (dd-mm- yyyy)
Date of start of reporting period	01-04-2024
Date of end of reporting period	31-03-2025
Whether results are audited or unaudited	Audited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	37,842.71
Capital work-in-progress	274.84
Investment property	0.00
Goodwill	0.00
Other intangible assets	45.22
Intangible assets under development	0.00
Biological assets other than bearer plants	0.00
Investments accounted for using equity method	0.00
Non-current financial assets	
Non-current investments	124.80
Trade receivables, non-current	0.00
Loans, non-current	74.52
Other non-current financial assets	710.25
Total non-current financial assets	909.57
Deferred tax assets (net)	0.00
Other non-current assets	70.31
Total non-current assets	39,142.65
2 Current assets	
Inventories	5,988.93
Current financial asset	
Current investments	1,013.52
Trade receivables, current	6,492.33
Cash and cash equivalents	21.36
Bank balance other than cash and cash equivalents	0.00
Loans, current	110.26
Other current financial assets	0.24
Total current financial assets	7,637.71
Current tax assets (net)	0.00
Other current assets	662.54
Total current assets	14,289.18
3 Non-current assets classified as held for sale	0.00
4 Regulatory deferral account debit balances and related deferred tax Assets	0.00
Total assets	53,431.83
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	999.01
Other equity	38,632.30
Total equity attributable to owners of parent	39,631.31
Non controlling interest	
Total equity	39,631.31
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	1,899.63
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	0.00
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	0.00
Total Trade payable	0.00
Other non-current financial liabilities	543.56
Total non-current financial liabilities	2,443.19
Provisions, non-current	225.83
Deferred tax liabilities (net)	3,497.08
Deferred government grants, Non-current	0.00
Other non-current liabilities	0.00
Total non-current liabilities	6,166.10
Current liabilities	
Current financial liabilities	
Borrowings, current	3,744.96
Trade payables, current	

Company Results

	(A) Total outstanding dues of micro enterprises and small enterprises	264.45
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	2,086.70
	Total Trade payable	2,351.15
	Other current financial liabilities	965.86
	Total current financial liabilities	7,061.97
	Other current liabilities	427.66
	Provisions, current	109.11
	Current tax liabilities (Net)	35.68
	Deferred government grants, Current	0.00
	Total current liabilities	7,634.42
3	Liabilities directly associated with assets in disposal group classified as held for sale	0.00
4	Regulatory deferral account credit balances and related deferred tax liability	0.00
	Total liabilities	13,800.52
	Total equity and liabilities	53,431.83
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Year ended (dd-mm- yyyy)
Date of start of reporting period		01-04-2024
Date of end of reporting period		31-03-2025
Whether results are audited or unaudited		Audited
Nature of report standalone or consolidated		Standalone
Part I	Blue color marked fields are non-mandatory.	
1	Statement of cash flows	
	Cash flows from used in operating activities	
	Profit before tax	2,859.93
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	547.74
	Adjustments for decrease (increase) in inventories	(558.90)
	Adjustments for decrease (increase) in trade receivables, current	1,339.06
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(11.28)
	Adjustments for decrease (increase) in other non-current assets	6.70
	Adjustments for other financial assets, non-current	0.00
	Adjustments for other financial assets, current	0.00
	Adjustments for other bank balances	0.00
	Adjustments for increase (decrease) in trade payables, current	1,202.72
	Adjustments for increase (decrease) in trade payables, non-current	0.00
	Adjustments for increase (decrease) in other current liabilities	0.00
	Adjustments for increase (decrease) in other non-current liabilities	0.00
	Adjustments for depreciation and amortisation expense	2,093.49
	Adjustments for impairment loss reversal of impairment loss recognised in profit or loss	0.00
	Adjustments for provisions, current	0.00
	Adjustments for provisions, non-current	0.00
	Adjustments for other financial liabilities, current	0.00
	Adjustments for other financial liabilities, non-current	0.00
	Adjustments for unrealised foreign exchange losses gains	27.14
	Adjustments for dividend income	0.00
	Adjustments for interest income	33.25
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	(12.65)
	Adjustments for undistributed profits of associates	0.00
	Other adjustments for which cash effects are investing or financing cash flow	0.00
	Other adjustments to reconcile profit (loss)	0.00
	Other adjustments for non-cash items	(5.00)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	4,595.77
	Net cash flows from (used in) operations	7,455.70
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	462.22
	Other inflows (outflows) of cash	(15.04)
	Net cash flows from (used in) operating activities	6,978.44
3	Cash flows from used in investing activities	
	Cash flows from losing control of subsidiaries or other businesses	0.00
	Cash flows used in obtaining control of subsidiaries or other businesses	0.00
	Other cash receipts from sales of equity or debt instruments of other entities	0.00
	Other cash payments to acquire equity or debt instruments of other entities	0.00
	Other cash receipts from sales of interests in joint ventures	0.00
	Other cash payments to acquire interests in joint ventures	0.00
	Cash receipts from share of profits of partnership firm or association of persons or limited liability partnerships	0.00
	Cash payment for investment in partnership firm or association of persons or limited liability partnerships	0.00
	Proceeds from sales of property, plant and equipment	88.38
	Purchase of property, plant and equipment	1,320.13
	Proceeds from sales of investment property	0.00
	Purchase of investment property	0.00
	Proceeds from sales of intangible assets	0.00
	Purchase of intangible assets	0.00
	Proceeds from sales of intangible assets under development	0.00
	Purchase of intangible assets under development	0.00

Proceeds from sales of goodwill	0.00
Purchase of goodwill	0.00
Proceeds from biological assets other than bearer plants	0.00
Purchase of biological assets other than bearer plants	0.00
Proceeds from government grants	0.00
Proceeds from sales of other long-term assets	0.00
Purchase of other long-term assets	0.00
Cash advances and loans made to other parties	0.00
Cash receipts from repayment of advances and loans made to other parties	0.00
Cash payments for future contracts, forward contracts, option contracts and swap contracts	0.00
Cash receipts from future contracts, forward contracts, option contracts and swap contracts	0.00
Dividends received	0.00
Interest received	10.35
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(1,390.69)
Net cash flows from (used in) investing activities	(2,612.09)
4 Cash flows from used in financing activities	
Proceeds from changes in ownership interests in subsidiaries	0.00
Payments from changes in ownership interests in subsidiaries	0.00
Proceeds from issuing shares	0.00
Proceeds from issuing other equity instruments	0.00
Payments to acquire or redeem entity's shares	0.00
Payments of other equity instruments	0.00
Proceeds from exercise of stock options	0.00
Proceeds from issuing debentures notes bonds etc	0.00
Proceeds from borrowings	0.00
Repayments of borrowings	6,887.02
Payments of lease liabilities	0.00
Dividends paid	0.00
Interest paid	517.14
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	3,052.59
Net cash flows from (used in) financing activities	(4,351.57)
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	14.78
5 Effect of exchange rate changes on cash and cash equivalents	
Effect of exchange rate changes on cash and cash equivalents	0.00
Net increase (decrease) in cash and cash equivalents	14.78
Cash and cash equivalents cash flow statement at beginning of period	6.57
Cash and cash equivalents cash flow statement at end of period	21.35

Details of Impact of Audit Qualification

Whether results are audited or unaudited		Audited	
Declaration of unmodified opinion or statement on impact of audit qualification		Declaration of unmodified opinion	
Auditor's opinion			
Declaration pursuant to Regulation 33(3)(d) of SEBI(LODR) Regulation, 2015: The company declares that its Statutory Auditor / s have issued an Audit Report with unmodified opinion for the period on Standalone results		true	
Sr.No	Audit firm's name	Whether the firm holds a valid peer review certificate issued by Peer Review Board of ICAI	Certificate valid upto
1	Singhi and Co.	true	31-08-2025

Format for Disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)

Amount in (Lakhs)

Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any incurred to corporate
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	
1	OCCL Limited	Duncan International India Limited	Enterprise over which relative of key management personnel is having significant influence	Any other transaction	Service charges paid	36.00	Omnibus approval by Audit Committee			23.00	0.00	0.00	
2	OCCL Limited	Duncan International India Limited	Enterprise over which relative of key management personnel is having significant influence	Any other transaction	Expenses Reimbursed Recovered Net	6.00	Omnibus approval by Audit Committee			(0.24)	0.05	0.00	
3	OCCL Limited	New India Investment Corporation Limited	Enterprise over which key management personnel is having significant influence	Any other transaction	Service charges paid	24.00	Omnibus approval by Audit Committee			17.00	0.00	0.00	
4	OCCL Limited	Cosmopolitan Investments Private Limited	Enterprise over which key management personnel is having significant influence	Any other transaction	Expenses Reimbursed Recovered Net	0.30	Omnibus approval by Audit Committee			(0.12)	0.00	0.00	
5	OCCL Limited	Duncan Engineering Limited	Enterprise over which key management personnel is having significant influence	Purchase of goods or services		35.00	Omnibus approval by Audit Committee			15.32	0.00	0.00	
6	OCCL Limited	Oriental Carbon and Chemicals Limited	Enterprise over which key management personnel is having significant influence	Any other transaction	Rent paid	137.10	Omnibus approval by Audit Committee			91.20	0.00	0.00	
7	OCCL Limited	Oriental Carbon and Chemicals Limited	Enterprise over which key management personnel is having significant influence	Any other transaction	Security Deposits for one month rent		No such remark			15.20	0.00	0.00	
8	OCCL Limited	Arvind Goenka	Managing Director with effect from 01.07.2024 Non Executive Director upto 30.06.2024	Remuneration			No such remark			124.65	6.11	56.58	

												Additional transaction the listed e	
Sr. No.	Details of the party (listed entity /subsidiary) entering into the transaction	Details of the counterparty		Type of related party transaction	Details of other related party transaction	Value of the related party transaction as approved by the audit committee	Remarks on approval by audit committee	Value of the related party transaction ratified by the audit committee	Date of Audit Committee Meeting where the ratification was approved	Value of transaction during the reporting period	In case monies are due to either party as a result of the transaction		In case any incurred to corporate
	Name	Name	Relationship of the counterparty with the listed entity or its subsidiary								Opening balance	Closing balance	
9	OCCL Limited	Akshat Goenka	Joint Managing Director with effect from 01.07.2024 Non Executive Director upto 30.06.2024	Remuneration			No such remark			127.89	5.20	65.21	
10	OCCL Limited	Suman Jyoti Khaitan	Independent Director	Any other transaction	Commision and Sitting Fees		No such remark			7.35	0.00	4.50	
11	OCCL Limited	Runa Mukherjee	Independent Director	Any other transaction	Commision and Sitting Fees		No such remark			7.20	0.00	4.50	
12	OCCL Limited	HS Shashikumar	Independent Director	Any other transaction	Commision and Sitting Fees		No such remark			6.50	0.00	4.50	
13	OCCL Limited	Nitin Kaul	Independent Director	Any other transaction	Commision and Sitting Fees		No such remark			7.20	0.00	4.50	
14	OCCL Limited	Oriental Carbon and Chemicals Limited Employees Gratuity Fund	Trust in which key management personnel are Trustees	Any other transaction	Contribution to Gratuity Fund		No such remark			0.00	18.39	26.34	
15	OCCL Limited	Anurag Jain	Chief Financial Officer with effect from 01.07.2024	Remuneration			No such remark			84.79	18.03	32.56	
16	OCCL Limited	Pranab Kumar Maity	Company Secretary with effect from 01.07.2024	Remuneration			No such remark			28.39	4.26	7.67	
17	OCCL Limited	Oriental Carbon and Chemicals Limited	Enterprise over which key management personnel is having significant influence	Any other transaction	Expenses Reimbursed Recovered Net		No such remark			3.59	0.00	0.00	
Total value of transaction during the reporting period										558.92			