

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	01-04-2025
Date of end of financial year	31-03-2026
Date of board meeting when results were approved	30-10-2025
Date on which prior intimation of the meeting for considering financial results was informed to the exchange	24-10-2025
Description of presentation currency	INR
Level of rounding	Lakhs
Reporting Type	Quarterly
Reporting Quarter	Second quarter
Nature of report standalone or consolidated	Standalone
Whether results are audited or unaudited for the quarter ended	Unaudited
Whether results are audited or unaudited for the Year to date for current period ended/year ended	Unaudited
Segment Reporting	Single segment
Description of single segment	CHEMICALS
Start date of board meeting	30-10-2025
Start time of board meeting	13:30:00
End date of board meeting	30-10-2025
End time of board meeting	15:00:00
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	Not applicable
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	https://occl-web.s3.ap-south-1.amazonaws.com/wp-content/uploads/2025/05/Related-Party-Transaction-Policy-OCCL.pdf
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)	not applicable
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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		01-07-2025	01-04-2025
Date of end of reporting period		30-09-2025	30-09-2025
Whether results are audited or unaudited		Unaudited	Unaudited
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	11,964.34	24,273.14
	Other income	97.61	137.91
	Total income	12,061.95	24,411.05
2	Expenses		
(a)	Cost of materials consumed	5,038.11	10,406.42
(b)	Purchases of stock-in-trade	281.52	321.17
(c)	Changes in inventories of finished goods, work-in-progress and stock-in-trade	131.47	265.05
(d)	Employee benefit expense	1,294.06	2,642.60
(e)	Finance costs	131.97	266.34
(f)	Depreciation, depletion and amortisation expense	732.61	1,437.80
(g)	Other Expenses		
1	Freight & Forwarding	827.69	1,654.14
2	Other Expenses	2,468.38	4,427.22
	Total other expenses	3,296.07	6,081.36
	Total expenses	10,905.81	21,420.74
3	Total profit before exceptional items and tax	1,156.14	2,990.31
4	Exceptional items	0.00	0.00
5	Total profit before tax	1,156.14	2,990.31
6	Tax expense		
7	Current tax	202.00	522.47
8	Deferred tax	84.77	284.50
9	Total tax expenses	286.77	806.97
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	869.37	2,183.34
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	869.37	2,183.34
17	Other comprehensive income net of taxes	0.00	0.00
18	Total Comprehensive Income for the period	869.37	2,183.34
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		
23	Earnings per share		
i	Earnings per equity share for continuing operations		
	Basic earnings (loss) per share from continuing operations	1.74	4.37
	Diluted earnings (loss) per share from continuing operations	1.74	4.37
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	4.37
	Diluted earnings (loss) per share from continuing and discontinued operations	1.74	4.37

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.Since the Company has accounted for the demerger of the chemical business of AG Ventures Limited formerly known as Oriental Carbon and Chemicals Limited with the Company w.e.f. appointed date i.e. July 01 2024 therefore the current half years results are not comparable with corresponding half year's results, as the Company did not have operation till June 30 2024. '' 4.As on September 30 2025, one entity is considered an associate of the Company as defined by section 2 sub section 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. ' The Board of Directors of the Company has declared an Interim Dividend of Rs.1 per equity share of face value of Rs. 2 each for the financial year 2025 2026 amounting to a total dividend payout of Rs. 499.50 lakhs. '' 5.The Record Date for the purpose of determining the eligibility of shareholders for payment of the said interim dividend has been fixed as November 07 2025. '' 6.Other expenses for the current quarter and for the half year include Rs.Â 211.54 lakhs incurred in connection with the implementation of the Scheme of Arrangement. '' 7.The above results were reviewed by the Audit Committee and approved by the Board of Directors at their respective meeting held on October 30 2025. Limited review of this financial results for the period ended September 30 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	01-07-2025	01-04-2025
Date of end of reporting period	30-09-2025	30-09-2025
Whether results are audited or unaudited	Unaudited	Unaudited
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		
Total Amount of items that will not be reclassified to profit and loss		
2 Income tax relating to items that will not be reclassified to profit or loss		
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	Half Year ended (dd-mm-yyyy)
Date of start of reporting period	01-04-2025
Date of end of reporting period	30-09-2025
Whether results are audited or unaudited	Unaudited
Nature of report standalone or consolidated	Standalone
Assets	
1 Non-current assets	
Property, plant and equipment	36,914.83
Capital work-in-progress	326.63
Investment property	
Goodwill	0.00
Other intangible assets	40.28
Intangible assets under development	
Biological assets other than bearer plants	
Investments accounted for using equity method	
Non-current financial assets	
Non-current investments	124.80
Trade receivables, non-current	
Loans, non-current	65.15
Other non-current financial assets	711.57
Total non-current financial assets	901.52
Deferred tax assets (net)	
Other non-current assets	145.49
Total non-current assets	38,328.75
2 Current assets	
Inventories	6,020.46
Current financial asset	
Current investments	2,867.20
Trade receivables, current	8,036.24
Cash and cash equivalents	267.37
Bank balance other than cash and cash equivalents	15.23
Loans, current	98.46
Other current financial assets	0.24
Total current financial assets	11,284.74
Current tax assets (net)	
Other current assets	1,408.23
Total current assets	18,713.43
3 Non-current assets classified as held for sale	
4 Regulatory deferral account debit balances and related deferred tax Assets	
Total assets	57,042.18
Equity and liabilities	
1 Equity	
Equity attributable to owners of parent	
Equity share capital	999.01
Other equity	40,066.38
Total equity attributable to owners of parent	41,065.39
Non controlling interest	
Total equity	41,065.39
2 Liabilities	
Non-current liabilities	
Non-current financial liabilities	
Borrowings, non-current	1,150.14
Trade payables, non-current	
(A) Total outstanding dues of micro enterprises and small enterprises	
(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	
Total Trade payable	
Other non-current financial liabilities	508.17
Total non-current financial liabilities	1,658.31
Provisions, non-current	222.68
Deferred tax liabilities (net)	3,781.58
Deferred government grants, Non-current	
Other non-current liabilities	
Total non-current liabilities	5,662.57
Current liabilities	
Current financial liabilities	
Borrowings, current	7,003.95
Trade payables, current	

Company Results

	(A) Total outstanding dues of micro enterprises and small enterprises	286.17
	(B) Total outstanding dues of creditors other than micro enterprises and small enterprises	1,678.74
	Total Trade payable	1,964.91
	Other current financial liabilities	831.53
	Total current financial liabilities	9,800.39
	Other current liabilities	362.00
	Provisions, current	119.89
	Current tax liabilities (Net)	31.94
	Deferred government grants, Current	
	Total current liabilities	10,314.22
3	Liabilities directly associated with assets in disposal group classified as held for sale	
4	Regulatory deferral account credit balances and related deferred tax liability	
	Total liabilities	15,976.79
	Total equity and liabilities	57,042.18
	Disclosure of notes on assets and liabilities	

Cash flow statement indirect

Amount in (Lakhs)

Particulars		Half Year ended (dd-mm-yyyy)
Date of start of reporting period		01-04-2025
Date of end of reporting period		30-09-2025
Whether results are audited or unaudited		Unaudited
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	2,990.31
2	Adjustments for reconcile profit (loss)	
	Adjustments for finance costs	266.34
	Adjustments for decrease (increase) in inventories	(31.53)
	Adjustments for decrease (increase) in trade receivables, current	(2,256.66)
	Adjustments for decrease (increase) in trade receivables, non-current	0.00
	Adjustments for decrease (increase) in other current assets	(27.21)
	Adjustments for decrease (increase) in other non-current assets	37.24
	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	(671.74)
	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	1,437.80
	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	98.50
	Adjustments for dividend income	0.00
	Adjustments for interest income	23.32
	Adjustments for share-based payments	0.00
	Adjustments for fair value losses (gains)	(26.47)
	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)	0.02
	Other adjustments for non-cash items	(3.00)
	Share of profit and loss from partnership firm or association of persons or limited liability partnerships	0.00
	Total adjustments for reconcile profit (loss)	(1,200.03)
	Net cash flows from (used in) operations	1,790.28
	Dividends received	0.00
	Interest paid	0.00
	Interest received	0.00
	Income taxes paid (refund)	526.21
	Other inflows (outflows) of cash	0.00
	Net cash flows from (used in) operating activities	1,264.07
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	42.21
	Purchase of property, plant and equipment	731.48
	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	40.23
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	(1,825.08)
Net cash flows from (used in) investing activities	(2,474.12)
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	3,257.87
Repayments of borrowings	748.37
Payments of lease liabilities	57.27
Dividends paid	749.26
Interest paid	246.91
Income taxes paid (refund)	0.00
Other inflows (outflows) of cash	0.00
Net cash flows from (used in) financing activities	1,456.06
Net increase (decrease) in cash and cash equivalents before effect of exchange rate changes	246.01
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	246.01
Cash and cash equivalents cash flow statement at beginning of period	21.36
Cash and cash equivalents cash flow statement at end of period	267.37

Audit qualification

Sr.	Details of Audit Qualification	Type of Audit Qualification	Frequency of qualification	For Audit Qualification(s) where the impact is quantified by the auditor	For Audit Qualification(s) where the impact is not quantified by the auditor		
				Management's Views	(i) Management's estimation on the impact of audit qualification	(ii) If management is unable to estimate the impact, reasons for the same	Auditors Comments on (i) or (ii) above
No records available							

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	Nature of indebtedness (loan/ issuance of debt/ any other etc.)	
1	OCCL Limited	Mr. Arvind Goenka	Managing Director	Remuneration			no such remark				129.96	56.58	40.75	
2	OCCL Limited	Mr. Akshat Goenka	Joint Managing Director	Remuneration			no such remark				120.97	65.21	39.89	
3	OCCL Limited	Mr. Anurag Jain	Chief Financial Officer	Remuneration			no such remark				98.92	32.56	23.88	
4	OCCL Limited	Mr. Pranab Kumar Maity	Company Secretary	Remuneration			no such remark				28.92	7.67	6.15	
5	OCCL Limited	Mr. Suman Jyoti Khaitan	Independent Director	Any other transaction	Sitting Fees and Commission		no such remark				1.85	4.50	0.00	
6	OCCL Limited	Mr. Runa Mukherjee	Independent Director	Any other transaction	Sitting Fees and Commission		no such remark				2.00	4.50	0.00	
7	OCCL Limited	Mr. H S Shashikumar	Independent Director	Any other transaction	Sitting Fees and Commission		no such remark				1.45	4.50	0.00	
8	OCCL Limited	Mr. Nitin Kaul	Independent Director	Any other transaction	Sitting Fees and Commission		no such remark				2.00	4.50	0.00	
9	OCCL Limited	New India Investment Corporation Limited	Enterprise over which key management personnel is having significant influence.	Any other transaction	Service Charges paid	34.24	Omnibus approval by Audit Committee				17.12	0.00	0.00	
10	OCCL Limited	Cosmopolitan Investments Private Limited	Enterprise over which key management personnel is having significant influence.	Any other transaction	Expenses Reimbursed / (Recovered) (Net)	0.50	Omnibus approval by Audit Committee				(0.12)	0.00	0.00	
11	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				0.51	0.00	0.00	
12	OCCL Limited	AG Ventures Limited	Enterprise over which key management personnel is having significant influence.	Any other transaction	Rent Paid	190.00	Omnibus approval by Audit Committee				94.24	0.00	0.00	
13	OCCL Limited	AG Ventures Limited	Enterprise over which key management personnel is having significant influence.	Any other transaction	Expenses Reimbursed	10.00	Omnibus approval by Audit Committee				0.08	0.00	0.00	
14	OCCL Limited	AG Ventures Limited	Enterprise over which key	Any other transaction	Expenses Recovered	0.00	Omnibus approval				(1.31)	0.00	0.00	

													Additional transaction the listed
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	
			management personnel is having significant influence.				by Audit Committee						
15	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			26.34	26.34	38.28	
16	OCCL Limited	Oriental CSR Trust	Trust in which key management personnel are Trustees	Any other transaction	Donation towards CSR Activities	10.00	Omnibus approval by Audit Committee			10.00	0.00	0.00	
17	OCCL Limited	Duncan International (India) Limited	Enterprise over which relative of key management personnel is having significant influence	Any other transaction	Service charges paid	51.36	Omnibus approval by Audit Committee			24.96	0.00	0.00	
18	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)	7.00	Omnibus approval by Audit Committee			(1.30)	0.00	0.00	
Total value of transaction during the reporting period										556.59			

Objects for which funds have been raised and where there has been a deviation, in the following table:

Sr.	Original Object	Modified Object, if any	Original Allocation	Modified allocation, if any	Funds Utilised	Amount of Deviation/Variation for the quarter according to applicable object	Remarks if any
No records available							