

**REF: POEL/BNS/BSE/2026-27/09**  
**MAY 25, 2026**

BSE LIMITED  
PHIROZE JEEJEEBHOY TOWERS  
DALAL STREET  
MUMBAI- 400001

**Scrip Code - 539195**

DEAR SIR,

**Sub: Outcome of the Board Meeting**  
**Ref: Regulation 30 read with Schedule III of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.**

With reference to the above captioned subject, the Board of Directors at its Meeting held on Monday, May 25, 2026, among other subjects, inter-alia has approved the following:

**A. Financial Results:**

The Board has approved the Audited Standalone & Consolidated Financial Results for the quarter and year ended March 31, 2026 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The aforesaid Financial results along with the Auditors Reports are enclosed hereunder.

**B. Dividend:**

The Board of Directors of the Company have recommended a final dividend of 40% (i.e., Re. 0.80/- per equity share of Rs. 2/- each) for the financial year ended March 31, 2026, subject to the approval of the shareholders at the ensuing Annual General Meeting.

We shall inform in due course the date on which the Company will hold its Annual General Meeting for the financial year ended March 31, 2026 and the date from which dividend, if approved by the shareholders, will be paid.

**C. Statement of Deviation or Variation on utilization of funds raised through Preferential Issue, for the Quarter ended March 31, 2026**

Pursuant to Regulation 32 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the statement of deviation or variations on utilization of funds raised through Preferential Issue for the quarter ended March 31, 2026, as per the format prescribed in SEBI Master Circular No. HO/49/14/14(7)2025-CFD-POD2/1/3762/2026 dated January 30, 2026 is enclosed as **Annexure-I**. The same has been reviewed by the Audit Committee at its meeting held on May 25, 2026.

We would like to inform that there is no deviation or variation in the utilization of funds raised through Preferential Issue of Equity Shares and Convertible Warrants from the Objects as stated in the Explanatory Statement to the Notice of Extra Ordinary General Meeting dated April 28, 2025 read with the Corrigendum thereto, approving the Preferential Issue.

The Board Meeting commenced at 04:00 p.m. and concluded at 06:15 p.m.

This is for your information and record.

Thanking You,

Yours faithfully,  
For **POCL ENTERPRISES LIMITED**

**AASHISH KUMAR K JAIN**  
**COMPANY SECRETARY & FINANCE HEAD**

**Annexure-I**

**Statement of Deviation / Variation in utilization of funds raised through preferential issue**

<b>Name of the listed entity</b>	POCL Enterprises Limited
<b>Mode of Fund Raising</b>	Preferential Issue
<b>Date of Raising Funds</b>	June 18, 2025
<b>Amount Raised</b>	(i) Rs. 58,29,96,846/- through issue and allotment of 28,86,123 Equity Shares, at the issue price of Rs.202/- per share; and (ii) Rs. 2,84,20,491/- i.e., 25% of the total consideration of Rs. 11,36,81,964/- through issue and allotment of 5,62,782 Convertible Warrants at the issue price of Rs.202/- per warrant.
<b>Report filed for Quarter ended</b>	March 31, 2026
<b>Monitoring Agency</b>	Not Applicable
<b>Monitoring Agency Name, if applicable</b>	Not Applicable
<b>Is there a Deviation / Variation in use of funds raised</b>	No
<b>If yes, whether the same is pursuant to change in terms of a contract or objects, which was approved by the shareholders</b>	Not Applicable
<b>If Yes, Date of shareholder Approval</b>	Not Applicable
<b>Explanation for the Deviation / Variation</b>	Not Applicable
<b>Comments of the Audit Committee after review</b>	The Audit Committee has noted that there was <b>no deviation/variation</b> in the utilization of funds raised through Preferential Issue of Equity Shares and Convertible Warrants.
<b>Comments of the Auditors, if any</b>	Nil



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

**a) Utilisation of proceeds from the Preferential Issue of Equity Shares**

<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation</b>	<b>Modified allocation, if any</b>	<b>Funds Utilised</b>	<b>Amount of Deviation/ Variation for the quarter according to applicable object</b>	<b>Remarks if any</b>
Towards funding organic and inorganic growth opportunities and strategic acquisitions including but not limited to entering into Joint Ventures, acquisition of shares whether resulting in Associate or otherwise, mergers, takeovers, acquisition by Slump Sale etc., or acquisition of any business undertaking on going concern basis or acquisition directly by the Company.	Nil	19,00,00,000/-	Nil	19,00,00,000/-	Nil	No Deviation
To meet the working capital requirement of the company, including the working capital requirements of the undertaking /company acquired by way of strategic acquisitions either in the form of equity shares/ preference shares/ quasi-equity/ unsecured loan.	Nil	33,50,00,000/-	Nil	33,50,00,000/-	Nil	No Deviation



# POEL POCL ENTERPRISES LIMITED

Funding of Capital Expenditure (Capex) for purchase of plant and machinery, equipments, manufacturing units, building, land, etc., and refurbishment and renovation of Company Assets.	Nil	3,30,00,000/-	Nil	1,31,00,000/-*	Nil	No Deviation
For general corporate purposes, which include, inter alia, meeting general corporate exigencies, contingencies and expenses as applicable in such manner and proportion as may be decided by the Board from time to time, and/ or any other general purposes as may be permissible under the applicable laws.	Nil	2,49,96,846/-	Nil	2,49,96,846/-	Nil	No Deviation
<b>Total</b>		<b>58,29,96,846/-</b>		<b>56,30,96,846/-</b>		
<b>Deviation or variation could mean:</b>						
(a) Deviation in the objects or purposes for which the funds have been raised or						
(b) Deviation in the amount of funds actually utilized as against what was originally disclosed or						
(c) Change in terms of a contract referred to in the fundraising document i.e. prospectus, letter of offer, etc.,						
<b>b) Utilisation of proceeds from the Preferential Issue of Convertible Warrants**</b>						
<b>Original Object</b>	<b>Modified Object, if any</b>	<b>Original Allocation</b>	<b>Modified allocation, if any</b>	<b>Funds Utilised</b>	<b>Amount of Deviation/ Variation for the quarter according to applicable object</b>	<b>Remarks if any</b>
To meet the working capital requirement of the company, including	Nil	3,36,82,176/-	Nil	2,84,20,491/-	Nil	No Deviation

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CIN : L52599TN1988PLC015731

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the working capital requirements of the undertaking /company acquired by way of strategic acquisitions either in the form of equity shares/ preference shares/ quasi-equity/ unsecured loan.						
Funding of Capital Expenditure (Capex) for purchase of plant and machinery, equipments, manufacturing units, building, land, etc., and refurbishment and renovation of Company Assets.	Nil	7,99,99,788/-	Nil	Nil	Nil	No Deviation
<b>Total</b>		<b>11,36,81,964/-</b>		<b>2,84,20,491/-</b>		

**Deviation or variation could mean:**

- (a) Deviation in the objects or purposes for which the funds have been raised or
- (b) Deviation in the amount of funds actually utilized as against what was originally disclosed or
- (c) Change in terms of a contract referred to in the fundraising document i.e. prospectus, letter of offer, etc.,

\*Pending the final utilization of the proceeds from the preferential issue, the company had invested Rs.3.30 crores in a money market instrument i.e., in Invesco India Arbitrage Fund - Regular Plan Growth, as an interim use of the proceeds, which is in line with the approval sought from the shareholders for raising these funds and out of the same, the Company has redeemed the said investment upto Rs. 1,31,00,000/- and has utilised the said funds towards the approved objects. The balance amount still stands invested.

\*\*The Company has received Rs.2,84,20,491/- i.e., 25% of the total consideration of Rs. 11,36,81,964/- and the balance of 75% of the consideration will be received at the time of conversion of warrants into equity share, within 18 months from the date of the allotment of warrants. None of the warrant holders have exercised the option of conversion of warrants to equity shares during the quarter ended March 31, 2026.

Yours faithfully,  
For **POCL ENTERPRISES LIMITED**

**AASHISH KUMAR K JAIN**  
**COMPANY SECRETARY & FINANCE HEAD**



**POCL Enterprises Limited**

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 Ph.044 49145454 Fax: 044 49145455 Email Id: corprelations@poel.in Website : www.poel.in  
 CIN: L52599TN1988PLC015731

Statement of Audited Financial Results for the quarter and year ended March 31, 2026

(in INR Lakhs)

S. No	Particulars	Standalone					Consolidated (refer note 8 below)		
		Quarter ended		Year Ended			Quarter ended		Year ended
		March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2026 (Audited)
1	Income from Operations								
2	Net Sales / Income from operations	33,228.55	36,441.62	37,236.27	1,43,168.48	1,45,009.73	33,228.55	36,441.62	1,43,168.48
2	Other Income (Net)	94.69	178.42	95.28	378.42	122.80	94.69	178.42	378.42
3	<b>Total Income (1+2)</b>	<b>33,323.24</b>	<b>36,620.04</b>	<b>37,331.55</b>	<b>1,43,546.90</b>	<b>1,45,132.53</b>	<b>33,323.24</b>	<b>36,620.04</b>	<b>1,43,546.90</b>
4	<b>Expenses</b>								
	Cost of materials consumed	24,278.34	27,193.86	23,279.57	1,00,865.35	92,092.94	24,278.34	27,193.86	1,00,865.35
	Purchase of stock-in-trade	3,296.37	4,571.82	9,810.25	26,180.55	40,911.98	3,296.37	4,571.62	26,180.55
	Changes in inventories of work-in-progress, stock-in-trade and finished goods	1,973.61	817.77	241.85	366.99	(1,847.22)	1,973.61	817.77	366.99
	Employee benefit expenses	713.38	733.84	613.19	2,835.40	2,299.16	713.38	733.84	2,835.40
	Finance costs	379.68	458.12	448.48	1,663.17	1,873.33	379.68	458.12	1,663.17
	Depreciation and amortization expense	149.49	132.70	166.68	552.79	339.65	149.49	132.70	552.79
	Other expenses	1,234.48	1,502.94	1,446.00	5,695.39	5,283.05	1,234.48	1,502.94	5,695.39
	<b>Total Expenses</b>	<b>32,025.35</b>	<b>35,410.85</b>	<b>36,006.02</b>	<b>1,38,159.64</b>	<b>1,40,952.89</b>	<b>32,025.35</b>	<b>35,410.85</b>	<b>1,38,159.64</b>
5	<b>Profit before exceptional items and tax (3-4)</b>	<b>1,297.89</b>	<b>1,209.19</b>	<b>1,325.53</b>	<b>5,387.26</b>	<b>4,179.64</b>	<b>1,297.89</b>	<b>1,209.19</b>	<b>5,387.26</b>
6	Exceptional items								
	Statutory Impact of New Labour Codes (Refer note 2)	-	(26.46)	-	(26.46)	-	-	(26.46)	(26.46)
7	<b>Profit before tax (5+6)</b>	<b>1,297.89</b>	<b>1,182.73</b>	<b>1,325.53</b>	<b>5,360.80</b>	<b>4,179.64</b>	<b>1,297.89</b>	<b>1,182.73</b>	<b>5,360.80</b>
8	Tax expense								
	Current tax	377.45	310.86	352.74	1,433.36	1,093.29	377.45	310.86	1,433.36
	Earlier Period Tax	-	17.12	17.12	17.12	4.86	-	17.12	17.12
	Deferred tax charges/ (credit)	(49.79)	3.57	(79.29)	(50.67)	(36.38)	(49.79)	3.57	(50.67)
	<b>Total Tax Expenses</b>	<b>327.66</b>	<b>331.55</b>	<b>273.45</b>	<b>1,399.81</b>	<b>1,061.77</b>	<b>327.66</b>	<b>331.55</b>	<b>1,399.81</b>
9	<b>Net Profit for the period (7-8)</b>	<b>970.23</b>	<b>851.18</b>	<b>1,052.08</b>	<b>3,960.99</b>	<b>3,117.87</b>	<b>970.23</b>	<b>851.18</b>	<b>3,960.99</b>
10	Share of Profit / (Loss) of Associates	-	-	-	-	-	309.76	58.13	186.87
11	<b>Net Profit for the period after Share of Profit / (Loss) of Associates (9-10)</b>	<b>970.23</b>	<b>851.18</b>	<b>1,052.08</b>	<b>3,960.99</b>	<b>3,117.87</b>	<b>1,279.99</b>	<b>909.31</b>	<b>4,147.86</b>
12	Other comprehensive income, net of income tax								
a.	(i) Items that will not be reclassified to profit or loss	7.77	11.87	(3.72)	17.84	(3.72)	7.77	11.87	17.84
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(2.93)	(2.98)	0.94	(5.43)	0.94	(2.93)	(2.98)	(5.43)
b.	(i) Items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-
	<b>Total other comprehensive income/ (loss), net of Income tax</b>	<b>4.84</b>	<b>8.89</b>	<b>(2.78)</b>	<b>12.41</b>	<b>(2.78)</b>	<b>4.84</b>	<b>8.89</b>	<b>12.41</b>
13	<b>Total comprehensive income for the period (11+12)</b>	<b>975.07</b>	<b>860.07</b>	<b>1,049.30</b>	<b>3,973.40</b>	<b>3,115.09</b>	<b>1,284.83</b>	<b>918.20</b>	<b>4,160.27</b>
14	Paid-up equity share capital	615.32	615.32	557.60	615.32	557.60	615.32	615.32	615.32
	Face value per share (₹)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
15	Other Equity	NA	NA	NA	18,652.42	9,232.20	NA	NA	18,839.29
16	Earning per share (₹) (not annualised)								
	- Basic	3.22	2.84	3.77	13.14	11.18	4.25	3.04	13.76
	- Diluted	3.17	2.80	3.77	12.95	11.18	4.18	3.00	13.56

**Explanatory Notes to the Statement of Audited Financial Results for the quarter and year ended March 31, 2026**

- The above results for the quarter and year ended March 31, 2026 as reviewed and recommended by the Audit committee of the Board has been approved by the Board of Directors at its meeting held on May 25, 2026. The statutory auditors of the Company have expressed an unmodified opinion on the above results.
- On November 21, 2025, the Government of India notified the four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, thereby subsuming 29 existing labour laws. Based on the information available as at the reporting date and in line with the guidance issued by the Institute of Chartered Accountants of India, the Company has assessed and recognised the incremental impact of employee benefits due to the said Labour Codes. Considering the materiality and the regulatory-driven, non-recurring nature of this impact, the incremental charge has been presented as "Statutory impact of new Labour Codes" under "Exceptional items" in the Audited financial results for the year ended March 31, 2026. The incremental impact primarily relates to an increase in gratuity provision amounting to INR 22.81 lakhs and compensated absences amounting to INR 3.65 lakhs, arising due to the revised definition of wages. The Company continues to monitor the finalisation of the Central and State Rules and further clarifications issued by the Government and will recognise any additional accounting impact, if required, based on such developments.
- The business of the Company falls under three segments i.e., (a) Metal; (b) Metallic Oxides; and (c) Plastic additives in accordance with Ind AS 108 "Operating Segments". The Company opted to disclose the operating segment disclosures on a standalone basis as well in addition to the disclosures made on the basis of consolidated results. No comparative figures have been provided for the consolidated number for the quarter and year ended March 31, 2025 as the investment in the associates was made only during June 30, 2025. Also refer note 8 below.
- The figures for the quarter ended March 31, 2026 represents the balancing figure between the audited results for the year ended March 31, 2026 and the unaudited figures for the nine months ended December 31, 2025.



## 5 Statement of assets and liabilities

(in INR Lakhs)

Particulars	Standalone		Consolidated
	As at March 31, 2026 (Audited)	As at March 31, 2025 (Audited)	As at March 31, 2026 (Audited)
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	4,597.75	4,158.22	4,597.75
Right of use assets	209.16	269.42	209.16
Intangible assets	4.24	6.96	4.24
Capital work in progress	45.16	140.90	45.16
Financial assets			
Investments	1,166.11	-	1,352.98
Other financial assets	64.67	56.02	64.67
Other non-current assets	778.09	90.95	778.09
Deferred tax assets (net)	167.74	122.49	167.74
	<b>7,032.92</b>	<b>4,844.96</b>	<b>7,219.79</b>
<b>Current assets</b>			
Inventories	9,088.10	8,879.62	9,088.10
Financial Assets			
Investment	696.60	30.01	696.60
Trade receivables	9,240.87	4,842.85	9,240.87
Cash and cash equivalents	1,597.89	1.93	1,597.89
Bank balances other than above	126.95	822.10	126.95
Loans	6,316.22	396.65	6,316.22
Other financial assets	66.24	64.72	66.24
Other current assets	2,110.08	2,678.10	2,110.08
	<b>29,242.95</b>	<b>17,715.98</b>	<b>29,242.95</b>
<b>Total - Assets</b>	<b>36,275.87</b>	<b>22,560.94</b>	<b>36,462.74</b>
<b>Equity and Liabilities</b>			
<b>Equity</b>			
Equity share capital	615.32	557.60	615.32
Other Equity	18,652.42	9,232.20	18,839.29
	<b>19,267.74</b>	<b>9,789.80</b>	<b>19,454.61</b>
<b>Non current liabilities</b>			
Financial Liabilities			
Borrowings	871.89	713.80	871.89
Lease liability	174.96	230.18	174.96
Provisions	324.48	243.96	324.48
	<b>1,371.33</b>	<b>1,187.94</b>	<b>1,371.33</b>
<b>Current liabilities</b>			
Financial Liabilities			
Borrowings	12,320.44	9,702.76	12,320.44
Lease liability	55.22	48.36	55.22
Trade payables			
(a) Outstanding dues to Micro enterprises and Small enterprises	858.86	238.70	858.86
(b) Outstanding dues to Creditors other than Micro and Small enterprises	1,235.86	970.70	1,235.86
Other financial liabilities	156.68	149.46	156.68
Provisions	108.25	119.52	108.25
Other current liabilities	581.37	314.45	581.37
Current Tax Liabilities	320.12	39.25	320.12
	<b>15,636.80</b>	<b>11,583.20</b>	<b>15,636.80</b>
<b>Total - Equity and Liabilities</b>	<b>36,275.87</b>	<b>22,560.94</b>	<b>36,462.74</b>



*Signature*

## 6 Statement of cash flow

(in INR Lakhs)

Particulars	Standalone		Consolidated
	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)	Year ended March 31, 2026 (Audited)
<b>Cash Flow From Operating Activities</b>			
Profit before income tax	5,360.80	4,179.64	5,360.80
Adjustments for			
Depreciation and amortisation expense	552.79	339.65	552.79
Interest income	(334.44)	(20.27)	(334.44)
Finance costs	1,663.17	1,873.33	1,663.17
(Profit)/ Loss on sale/disposal of fixed asset	(0.28)	0.04	(0.28)
(Profit)/ Loss on sale/disposal of investment	(1.29)	-	(1.29)
Income from fair valuation of mutual funds	(16.34)	(6.02)	(16.34)
Bad debts written off	2.42	1.87	2.42
	7,226.83	6,368.24	7,226.83
Change in operating assets and liabilities			
(Increase)/ decrease in loans	(713.79)	(1.46)	(713.79)
(Increase)/ decrease in Other financial assets	(7.47)	(38.63)	(7.47)
(Increase)/ decrease in inventories	(208.48)	(2,107.20)	(208.48)
(Increase)/ decrease in trade receivables	(4,400.44)	2,330.23	(4,400.44)
(Increase)/ decrease in Other assets	648.95	(883.54)	648.95
Increase/ (decrease) in provisions and other liabilities	361.25	158.43	361.25
Increase/ (decrease) in trade payables	885.32	(627.67)	885.32
Cash generated from operations	3,792.17	5,198.40	3,792.17
Less : Income taxes paid (net of refunds)	(1,169.61)	(1,155.90)	(1,169.61)
<b>Net cash from operating activities (A)</b>	<b>2,622.56</b>	<b>4,042.50</b>	<b>2,622.56</b>
<b>Cash Flows From Investing Activities</b>			
Purchase of PPE and intangibles (including changes in CWIP)	(858.09)	(1,390.47)	(858.09)
Sale proceeds of PPE/Tools and Implements/Stores and Spares	24.74	22.87	24.74
Investment in preference shares of Associate Company	(1,700.00)	-	(1,700.00)
Investment in equity shares of Associate Company	(200.00)	-	(200.00)
Loans given to associates	(5,205.78)	-	(5,205.78)
(Purchase)/ disposal proceeds of Current Investments (net)	(648.96)	76.91	(648.96)
(Investments in)/ Maturity of fixed deposits with banks (net)	695.15	(688.50)	695.15
Interest income	297.57	18.47	297.57
<b>Net cash used in investing activities (B)</b>	<b>(7,595.37)</b>	<b>(1,960.72)</b>	<b>(7,595.37)</b>
<b>Cash Flows From Financing Activities</b>			
Proceeds from issue of equity share capital	57.72	-	57.72
Proceeds from issue of share warrants	2.81	-	2.81
Securities premium from issue of equity share capital (net of expenses)	5,501.05	-	5,501.05
Securities premium from issue of share warrants	281.39	-	281.39
Proceeds from/ (repayment of) long term borrowings (net)	158.09	(155.84)	158.09
Proceeds from/ (repayment of) short term borrowings (net)	2,617.67	109.23	2,617.67
Finance costs	(1,637.49)	(1,857.88)	(1,637.49)
Dividend paid	(338.43)	(139.40)	(338.43)
Repayment of lease liability	(74.04)	(38.20)	(74.04)
<b>Net cash from/ (used in) financing activities (C)</b>	<b>6,568.77</b>	<b>(2,082.09)</b>	<b>6,568.77</b>
<b>Net decrease in cash and cash equivalents (A+B+C)</b>	<b>1,595.96</b>	<b>(0.31)</b>	<b>1,595.96</b>
Cash and cash equivalents at the beginning of the financial year	1.93	2.24	1.93
<b>Cash and cash equivalents at end of the year</b>	<b>1,597.89</b>	<b>1.93</b>	<b>1,597.89</b>



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7 Segment Information (Consolidated basis)					
Particulars	Quarter ended			Year Ended	
	March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited) (refer note 8 below)	March 31, 2026 (Audited)	March 31, 2025 (Audited) (refer note 8 below)
<b>Segment Revenue</b>					
a) Metal	20,852.67	27,058.35	NA	1,05,180.62	NA
b) Metallic Oxides	12,805.11	11,003.36	NA	44,441.33	NA
c) Plastic Additives	2,335.92	2,950.74	NA	10,485.47	NA
d) Others	231.46	245.42	NA	853.29	NA
Total	36,225.16	41,257.87	NA	1,60,960.71	NA
Less: Inter Segment Turnover	2,996.61	4,816.25	NA	17,792.23	NA
<b>Revenue from operations (Net)</b>	<b>33,228.55</b>	<b>36,441.62</b>	<b>NA</b>	<b>1,43,168.48</b>	<b>NA</b>
<b>Segment Results</b>					
Profit (+) / Loss (-) before tax and finance cost					
a) Metal	1,304.07	1,216.93	NA	5,849.24	NA
b) Metallic Oxides	510.24	393.60	NA	1,700.86	NA
c) Plastic Additives	107.68	267.27	NA	573.55	NA
d) Others	13.70	(1.99)	NA	27.91	NA
Total	1,935.69	1,875.81	NA	8,151.56	NA
Add/ Less : Finance Cost	379.67	458.12	NA	1,663.16	NA
Less: Other unallocable expenditure net off unallocable income	258.13	234.96	NA	1,127.60	NA
Profit/(Loss) from continuing operations	1,297.89	1,182.73	NA	5,360.80	NA
Profit/(Loss) from discontinuing operations	-	-	-	-	-
<b>Profit Before Tax</b>	<b>1,297.89</b>	<b>1,182.73</b>	<b>NA</b>	<b>5,360.80</b>	<b>NA</b>
<b>Segment Assets</b>					
a) Metal	15,072.23	16,844.67	NA	15,072.23	NA
b) Metallic Oxides	7,789.39	8,675.68	NA	7,789.39	NA
c) Plastic Additives	2,358.77	2,655.27	NA	2,358.77	NA
d) Others	124.25	198.50	NA	124.25	NA
e) Other unallocable corporate assets	11,118.10	9,212.04	NA	11,118.10	NA
<b>Total assets</b>	<b>36,462.74</b>	<b>37,586.16</b>	<b>NA</b>	<b>36,462.74</b>	<b>NA</b>
<b>Segment Liabilities</b>					
a) Metal	1,341.63	1,969.49	NA	1,341.63	NA
b) Metallic Oxides	1,765.41	2,691.15	NA	1,765.41	NA
c) Plastic Additives	567.53	483.08	NA	567.53	NA
d) Others	15.99	27.32	NA	15.99	NA
e) Other unallocable corporate liabilities	13,317.57	14,245.34	NA	13,317.57	NA
<b>Total liabilities</b>	<b>17,008.13</b>	<b>19,416.38</b>	<b>NA</b>	<b>17,008.13</b>	<b>NA</b>
<b>Capital Employed (Segment assets-Segment liabilities)</b>					
a) Metal	13,730.60	14,875.18	NA	13,730.60	NA
b) Metallic Oxides	6,023.99	5,984.53	NA	6,023.99	NA
c) Plastic Additives	1,791.24	2,172.19	NA	1,791.24	NA
d) Others	108.26	171.18	NA	108.26	NA
<b>Total capital employed in segments</b>	<b>21,654.08</b>	<b>23,203.08</b>	<b>NA</b>	<b>21,654.08</b>	<b>NA</b>
Unallocable corporate assets less corporate liabilities	(2,199.47)	(5,033.30)	NA	(2,199.47)	NA
<b>Total Capital Employed</b>	<b>19,454.61</b>	<b>18,169.78</b>	<b>NA</b>	<b>19,454.61</b>	<b>NA</b>



## Segment Information (Standalone basis)

Particulars	Quarter ended			Year Ended	
	March 31, 2026 (Audited)	December 31, 2025 (Unaudited)	March 31, 2025 (Audited)	March 31, 2026 (Audited)	March 31, 2025 (Audited)
<b>Segment Revenue</b>					
a) Metal	20,852.67	27,058.35	27,913.34	1,05,180.62	1,08,755.12
b) Metallic Oxides	12,805.11	11,003.36	9,856.70	44,441.33	42,174.91
c) Plastic Additives	2,335.92	2,950.74	2,440.17	10,485.47	8,581.95
d) Others	231.46	245.42	219.09	853.29	677.63
Total	36,225.16	41,257.87	40,429.30	1,60,960.71	1,60,189.61
Less: Inter Segment Turnover	2,996.61	4,816.24	3,193.03	17,792.23	15,179.88
<b>Revenue from operations (Net)</b>	<b>33,228.55</b>	<b>36,441.63</b>	<b>37,236.27</b>	<b>1,43,168.48</b>	<b>1,45,009.73</b>
<b>Segment Results</b>					
Profit (+) / Loss (-) before tax and finance cost					
a) Metal	1,304.07	1,216.93	1,673.68	5,849.24	4,980.76
b) Metallic Oxides	510.24	393.60	305.91	1,700.86	1,649.59
c) Plastic Additives	107.68	267.27	145.56	573.55	591.90
d) Others	13.70	(1.99)	11.13	27.91	32.57
Total	1,935.69	1,875.81	2,136.28	8,151.56	7,254.82
Add/ Less : Finance Cost	379.71	458.12	448.48	1,663.20	1,873.33
Less: Other unallocable expenditure net off unallocable income	258.09	234.96	362.26	1,127.56	1,201.85
Profit/(Loss) from continuing operations	1,297.89	1,182.73	1,325.53	5,360.80	4,179.64
Profit/(Loss) from discontinuing operations	-	-	-	-	-
<b>Profit Before Tax</b>	<b>1,297.89</b>	<b>1,182.73</b>	<b>1,325.53</b>	<b>5,360.80</b>	<b>4,179.64</b>
<b>Segment Assets</b>					
a) Metal	15,072.23	16,844.67	11,295.93	15,072.23	11,295.93
b) Metallic Oxides	7,789.39	8,675.68	6,813.22	7,789.39	6,813.22
c) Plastic Additives	2,358.77	2,655.27	2,823.41	2,358.77	2,823.41
d) Others	124.25	198.50	100.11	124.25	100.11
e) Other unallocable corporate assets	10,931.23	9,334.93	1,528.28	10,931.23	1,528.28
<b>Total assets</b>	<b>36,275.87</b>	<b>37,709.05</b>	<b>22,560.95</b>	<b>36,275.87</b>	<b>22,560.95</b>
<b>Segment Liabilities</b>					
a) Metal	1,341.63	1,969.49	1,120.56	1,341.63	1,120.56
b) Metallic Oxides	1,765.41	2,691.15	669.65	1,765.41	669.65
c) Plastic Additives	567.53	483.08	473.55	567.53	473.55
d) Others	15.99	27.32	28.72	15.99	28.72
e) Other unallocable corporate liabilities	13,317.57	14,245.34	10,478.66	13,317.57	10,478.66
<b>Total liabilities</b>	<b>17,008.13</b>	<b>19,416.36</b>	<b>12,771.14</b>	<b>17,008.13</b>	<b>12,771.14</b>
<b>Capital Employed (Segment assets-Segment liabilities)</b>					
a) Metal	13,730.60	14,875.18	10,175.37	13,730.60	10,175.37
b) Metallic Oxides	6,023.99	5,984.53	6,143.57	6,023.99	6,143.57
c) Plastic Additives	1,791.24	2,172.19	2,349.86	1,791.24	2,349.86
d) Others	108.26	171.18	71.39	108.26	71.39
<b>Total capital employed in segments</b>	<b>21,654.08</b>	<b>23,203.08</b>	<b>18,740.19</b>	<b>21,654.08</b>	<b>18,740.19</b>
Unallocable corporate assets less corporate liabilities	(2,386.34)	(4,910.41)	(8,950.38)	(2,386.34)	(8,950.38)
<b>Total Capital Employed</b>	<b>19,267.74</b>	<b>18,292.67</b>	<b>9,789.81</b>	<b>19,267.74</b>	<b>9,789.81</b>



*Signature*

8 During the quarter ended June 30, 2025, the Company has acquired 40% of the equity shares and made an 85% investment in the non-cumulative non-convertible redeemable preference shares of M/s. Planet First Green Private Limited. Accordingly, M/s. Planet First Green Private Limited has become an associate Company of POCL Enterprises Limited and results of the associate have been consolidated with the results of the Company using equity method prescribed in Ind AS 28

The investment in the associate company has been made only during the quarter ended June 30, 2025. Accordingly, no comparative figures for the quarter and year ended March 31, 2025 have been provided in the consolidated audited results as well as in the consolidated statement of assets and liabilities and consolidated statement of cash flows presented above.

9 The Board of Directors have declared a final dividend of 40% (i.e., ₹ 0.80/- per equity share of ₹2 each) in the Board meeting held on May 25, 2026, subject to the approval of the shareholders.

10 During the quarter and year ended March 31, 2026, the Board of Directors of POCL Enterprises Limited ("Transferee Company" or "Company"), vide resolution dated March 16, 2026, had approved the Scheme of Amalgamation of Planetfirst Green Private Limited ("Transferor Company" or "Associate Company") with and into POCL Enterprises Limited, along with their respective shareholders and creditors ("Scheme"), under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, read with the rules framed thereunder, with the appointed date of April 01, 2026.

Upon the Scheme becoming effective, the Transferee Company shall issue and allot to the equity shareholders and the 0.5% non-cumulative non-convertible redeemable preference shareholders of the Transferor Company (other than the Transferee Company itself), whose names appear in the register of members as on the Record Date –

(i) 13 fully paid-up equity shares of face value Rs. 2/- each of POCL Enterprises Limited for every 100 equity shares of face value Rs. 10/- each held in Planetfirst Green Private Limited; and

(ii) 5 fully paid-up equity shares of face value Rs. 2/- each of POCL Enterprises Limited for every 100 0.5% non-cumulative non-convertible redeemable preference shares of face value Rs. 10/- each held in Planetfirst Green Private Limited.

Further, the equity shares and 0.5% non-cumulative non-convertible redeemable preference shares held by the Transferee Company, whether directly or through nominees, in the Transferor Company as on the Effective Date shall stand cancelled. The proposed Scheme is subject to receipt of necessary statutory and regulatory approvals, including approval of the jurisdictional Hon'ble National Company Law Tribunal ("NCLT"). As on the date of approval of these standalone and consolidated financial results by the Board, the Company has filed the proposed Scheme with BSE Limited for obtaining its No Objection Certificate ("NOC"), and the process is currently ongoing.

11 Previous period figures have been regrouped/ reclassified, where necessary.

Place: Chennai  
Date: May 25, 2026



For POCL Enterprises Limited

Sunil Kumar Bansal  
Managing Director  
DIN : 00232617



# CNGSN & ASSOCIATES LLP

## CHARTERED ACCOUNTANTS

Anand Seethakathi Business Centre, 2<sup>nd</sup> Floor, No. 684-690

Anna Salai, Thousand Lights, Chennai - 600 006. India.

Tel : +91 - 44 - 4554 1480 / 81 / 82

Web : www.cngsn.com ; Email : info@cngsn.com

### Independent Auditors' Report

on quarter and year to date standalone financial results for the quarter and year ended March 31, 2026 of  
M/s POCL Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and  
Disclosure Requirements) Regulations, 2015 as amended

The Board of Directors  
POCL Enterprises Limited  
Willingdon Crescent, 1st Floor,  
No.6/2, Pycrofts Garden Road,  
Nungambakkam, Chennai 600 006

### Report on the audit of the Standalone Financial Results

#### Opinion

We have audited the accompanying standalone financial results of POCL Enterprises Limited (the "Company") for the quarter and the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations') which has been initialled by us for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

#### Basis for opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Act. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



**Management's responsibilities for the standalone financial results**

The Statement has been prepared on the basis of the Standalone annual financial statements. The Company's Board of Directors (Those Charged With Governance) are responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process

**Auditors' responsibilities for the audit of the standalone financial results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

#### **Other Matters**

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

#### **For CNGSN & ASSOCIATES LLP**

Chartered Accountants

Firm Registration No.004915S/ S200036

*E.K. Srivatsam*

**(E. K. SRIVATSAN)**

Partner

Membership No. 225064

UDIN: 26225064POJQKL7873

Place: Chennai

Date: May 25, 2026





# CNGSN & ASSOCIATES LLP

## CHARTERED ACCOUNTANTS

Anand Seethakathi Business Centre, 2<sup>nd</sup> Floor, No. 684-690

Anna Salai, Thousand Lights, Chennai - 600 006. India.

Tel : +91 - 44 - 4554 1480 / 81 / 82

Web : www.cngsn.com ; Email : info@cngsn.com

### Independent Auditors' Report

on quarter and year to date consolidated financial results for the quarter and year ended March 31, 2026  
of M/s POCL Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and  
Disclosure Requirements) Regulations, 2015 as amended

The Board of Directors  
POCL Enterprises Limited  
"Willingdon Crescent", 1st Floor,  
No. 6/2, Pycrofts Garden Road,  
Nungambakkam, Chennai - 600 006

### Report on the audit of the Consolidated Financial Results

#### Opinion

We have audited the accompanying Statement of Consolidated Financial Results of M/s. POCL Enterprises Limited ("Holding company") and its associate (together referred to as "the Group") for the quarter and year ended March 31, 2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- include the financial results of M/s Planetfirst Green Private Limited, an associate company accounted under equity method for the quarter and year ended March 31, 2026,
- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive loss (comprising of net loss and other comprehensive loss) and other financial information of the Group for the quarter and year ended March 31, 2026.

#### Basis for Opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



### **Other Matters**

The consolidated financial results for the quarter and year ended March 31, 2026 include the results of M/s Planetfirst Green Private Limited, an associate company accounted under equity method. We have not carried out any audit of the financial results of the above associate for the quarter and year ended March 31, 2026 that reflect total comprehensive income (comprising of share of profit from the associate) of Rs 186.87 Lakhs for the quarter and year ended on that date, as considered in the Statement. Since the consolidation has been done on the basis of equity method as per Ind AS 28, the aforesaid Statement does not include any assets, cash flows and total revenue of the associate.

The standalone financial statements of the associate are audited by M/s V R C & Co. who have given their unmodified opinion dated May 25, 2026. Our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on such financial statements. Accordingly, we do not express any opinion on the completeness and true and fair view of the financial results, including adjustments, if any, required on the carrying amount of assets and liabilities of the above associate as at March 31, 2026 included in the Consolidated Financial Results.

Our opinion has not been qualified in respect of matters referred to above.

### **Management's responsibilities for the consolidated financial results**

The Statement has been prepared on the basis of the Consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



**Auditor's responsibilities for the audit of the consolidated financial results**

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statements, which have been audited, the Holding Company's Board of Directors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

For **CNGSN & ASSOCIATES LLP**  
Chartered Accountants  
Firm Registration No.004915S/ S200036

*E.k. Srivatsan*

**(E. K. SRIVATSAN)**  
Partner  
Membership No. 225064  
UDIN: 26225064DLZVQP4834



Place: Chennai  
Date: May 25, 2026

**REF: POEL/BNS/BSE/2026-27/10**  
**MAY 25, 2026**

BSE LIMITED  
PHIROZE JEEJEEBHOY TOWERS  
DALAL STREET  
MUMBAI- 400001

**Scrip Code - 539195**

DEAR SIR,

**Sub: Declaration in respect of Audit Report with unmodified opinion for the Audited Financial Results for the financial year ended March 31, 2026**

**Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

We hereby declare that M/s. CNGSN & Associates, Chartered Accountants, Chennai (Firm Registration No: 004915S/S200036), Statutory Auditors of the Company have expressed an unmodified opinion in their Audit Report on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2026.

This is for your information and record.

Thanking You,

Yours faithfully,  
For **POCL ENTERPRISES LIMITED**

**SUNIL KUMAR BANSAL**  
**MANAGING DIRECTOR**