

REF: POEL/BNS/BSE/2024-25/15
JULY 12, 2024

BSE LIMITED
PHIROZE JEEJEEBHOY TOWERS
DALAL STREET
MUMBAI- 400001

Scrip Code - 539195

DEAR SIR,

Sub: Filing of Intimation letter sent to the shareholder to furnish PAN and KYC details
Ref: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

In terms of Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and pursuant to SEBI Master Circular bearing reference No. SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024 and Circular bearing reference no. SEBI/HO/MIRSD/POD 1/P/CIR/2024/81 dated June 10, 2024, the Company has intimated the shareholders holding shares in physical mode about their incomplete PAN and KYC details and requested them to update the same at the earliest.

The said shareholders have been intimated by dispatching a letter to their available addresses on July 12, 2024. A specimen copy of the intimation letter dispatched to the shareholders is enclosed herewith.

We request you to kindly take the same on record.

Thanking you.

Yours faithfully,
For **POCL ENTERPRISES LIMITED**

Aashish
Kumar K Jain

Digitally signed by Aashish Kumar K Jain
DN: cn=Aashish Kumar K Jain,
2.5.4.20=a7abab07836275d977c443a263ce9960d
09420c1f89d310c571a0868102,
postalCode=600001, street=33, 3rd Floor, Narayana
mudali street, Chennai, Chennai, Cp, Chennai, Chennai,
SerialNumber=8ac71360f844ea9a2160d61305715
7225d7d844d9a3a6ff1641604502, title=296,
o=Personal, cn=Aashish Kumar K Jain
Date: 2024.07.12 19:20:02 +05'30'

AASHISH KUMAR K JAIN
COMPANY SECRETARY & FINANCE HEAD

Encl: As above



POCL Enterprises Limited
CIN: L52599TN1988PLC015731
Willingdon Crescent, 1st Floor, No.6/2, Pycrofts Garden Road, Nungambakkam,
Chennai-600006 Tamil Nadu
Tel No: 044 - 4914 5454 Fax No: 044 - 4914 5455
Email: info@poel.in Website: www.poel.in

Date : 28.06.2024

Folio no

:

“FOR URGENT ATTENTION”

Name of Second Holder :

Name of Third Holder :

Dear Shareholder,

Sub: Furnishing of PAN and KYC details by the holders of physical securities to receive dividend

Ref: SEBI Master Circular SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024 read with SEBI Circular SEBI/HO/MIRSD/POD-1/P/CIR/2024/81 dated June 10, 2024

We thank you for your continued patronage as a shareholder of [POCL Enterprises](http://www.poel.in) Limited. We hope this communique finds you and your family in good health.

This has reference to the shares held by you under the folio number mentioned above. SEBI vide above captioned circulars has directed that it shall be mandatory for all holders of physical securities/shares in listed companies to furnish PAN and KYC details.

It has been observed from our records that a few information in your folio are incomplete. **We request you to go through the details stated in the below table thoroughly and in case any changes required / incomplete information, kindly submit the documents / details as mentioned therein to our Registrar and Share Transfer Agent (RTA), Cameo Corporate Services Ltd. at Subramanian Building, 1, Club House Road, Chennai 600002 immediately on receipt of this letter through hand delivery or by Post or by Courier.**

Sl. No.	Particulars	Status as per records	Please furnish details in
1	PAN of Sole / First Holder Second Holder Third Holder	, VALID PAN *	Form ISR -1 - Request for registering PAN, KYC Details or Changes / Updation thereof.
2	Postal Address with PIN (6 digit PIN is mandatory)		
3	Email Address		
4	Mobile Number – 10 digits		
5	Bank Account Details :		
a	Bank Name		
b	Branch Name		
c	Account Number		
d	IFSC		
6	Specimen Signature		Form ISR-2 – Confirmation of Signature of securities holder by the Banker OR You can change / update your signature by visiting the office of Cameo Corporate Services Limited in Chennai

The above forms can be downloaded from our website at www.poel.in and from the website of our RTA Cameo Corporate Services Ltd. at https://cambridge.cameoindia.com:1000/Module/Downloadable_Formats.aspx.

Please note that:

- 1. The RTA will not process any service requests or complaints received from you till PAN and KYC documents are received from you.**
- 2. In terms of SEBI Master Circular SEBI/HO/MIRSD/POD-1/P/CIR/2024/37 dated May 07, 2024, dividend shall be paid only through electronic mode with effect from 01.04.2024, with respect to shares held in physical mode for which PAN and complete KYC details is furnished.**
- 3. The dividend amount for the folio will remain lying in the Company's Dividend Bank Account unless PAN and complete KYC details including Bank details are provided by you. Once the PAN and KYC details are received by us or our RTA, dividend will be remitted directly to your Bank Account.**

In case of any query / clarification please contact our Registrar through Online Investor Portal: <https://wisdom.cameoindia.com> and contact at Telephone no. 044- 28460390 (5 Lines).

Thanking you,

Your Faithfully,
For POCL Enterprises Limited.

Sd/-
Aashish Kumar K Jain
Company Secretary and Finance Head Company Secretary

REF: POEL/BNS/BSE/2024-25/16
JULY 15, 2024

BSE LIMITED
PHIROZE JEEJEEBHOY TOWERS
DALAL STREET
MUMBAI- 400001

Scrip Code - 539195

DEAR SIR,

Sub: Receipt of Export Awards & Trophies from EEPC India - Reg.
Ref: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

We are glad to inform that the Company has been recognised as the Star Performer in Non-Ferrous Metals for the year 2019-20 in Medium Enterprise category and for the year 2020-21 in Small Enterprise category and in this regard Trophies has been awarded by the Engineering Export Promotion Council (EEPC).

The award was received by our Managing Director, Mr. Devakar Bansal at the 44th & 45th EEPC India Southern Region Export Award Ceremony held at Puducherry.

The award is a recognition to our performance and our international presence in the Lead Metal Industry.

Enclosed herewith is the copy of the Award.

This for your information and record.

Thanking You,

Yours faithfully,
For **POCL ENTERPRISES LIMITED**

Aashish
Kumar K Jain

Digitally signed by Aashish Kumar K Jain
DN: c=IN, st=Tamil Nadu,
2.5.4.20=a7a8ba87836275d977c434a0e3ce99b60d091
4206189d3106571a4d6d6102, postalCode=600001,
street=32 3rd floor,narayana mudali
street, Chennai, Chennai 60, Chennai, Chennai,
#easlonymccae85eae8b79199c6022695470bd8742,
serialNumber=Bac9136b08e4eaf2160d4330f5715722
5d7db445d6c3abef1f5e4036505f20, title=2366,
o=Personal, cn=Aashish Kumar K Jain
Date: 2024.07.15 16:30:12 +05'30'

AASHISH KUMAR K JAIN
COMPANY SECRETARY & FINANCE HEAD

Willingdon Crescent, 1st Floor, No. 6/2, Pycrofts Garden Road, Nungambakkam, Chennai - 600 006.

Phone : +91 -44-4914 5454 E-mail : info@poel.in Website : www.poel.in

CIN : L52599TN1988PLC015731

AN ISO CERTIFIED COMPANY

EEPCINDIA
ENGINEERING THE FUTURE

44TH EXPORT
Awards
SOUTHERN REGION



AWARD FOR
EXPORT EXCELLENCE
EEPC INDIA, SOUTHERN REGION

POCL Enterprises Limited

GROUP 8 - NON-FERROUS METALS
(EXCL. ALUMINIUM) AND ARTICLES THEREOF 2019-20
MEDIUM ENTERPRISES

Raman Raghu
REGIONAL CHAIRMAN (SR), EEPC INDIA

13 JULY 2024

DATE



EPCINDIA
ENGINEERING THE FUTURE

STAR PERFORMER
2019-20

M/s. POCL Enterprises Ltd.,
CHENNAI

GROUP B - NON-FERROUS METALS
(EXCL. ALUMINIUM) AND ARTICLES THEREOF

MEDIUM ENTERPRISES

EEPCINDIA
ENGINEERING THE FUTURE



45TH EXPORT
Awards
SOUTHERN REGION

**AWARD FOR
EXPORT EXCELLENCE**

EEPC INDIA, SOUTHERN REGION

POCL Enterprises Limited

**GROUP 8 - NON-FERROUS METALS
(EXCL. ALUMINIUM) AND ARTICLES THEREOF 2020-21
SMALL ENTERPRISES**

13 JULY 2024


RAMAN RAGHU
REGIONAL CHAIRMAN (SR), EEPC INDIA

DATE



EEPCINDIA
ENGINEERING THE FUTURE

STAR PERFORMER
2020-21

M/s. POCL ENTERPRISES Limited
CHENNAI

GROUP B - NON-FERROUS METALS
(EXCL. ALUMINIUM) AND ARTICLES THEREOF

SMALL ENTERPRISES

REF: POEL/BNS/BSE/2024 - 25/19
AUGUST 01, 2024

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 Thursday, August 01, 2024, among other subjects, inter-alia has approved the following:

A. Financial Results

The Un-audited Financial Results for the quarter ended June 30, 2024 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015. The aforesaid Financial results along with the Auditors Limited Review Report are enclosed.

B. Sub-division of Equity Shares of the company and fixation of record date

Subject to the approval of shareholders of the Company at the ensuing Annual General Meeting, the Board of Directors has approved sub-division of the existing one (1) Equity Share of face value of Rs. 10/- each, fully paid up, into five (5) Equity Shares of face value of Rs. 2/- each, fully paid up, ranking *pari-passu* in all respects.

Further, pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time, the record date for determining entitlement of Equity shareholder for the sub-division of equity shares has been fixed as October 25, 2024, if sub-division of equity shares is approved by the shareholders.

Details of sub-division of existing equity shares as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as **Annexure - I**.

C. Alteration of the Capital Clause of the Memorandum of Association

Subject to the approval of shareholders of the Company at the ensuing Annual General Meeting, the Board of Directors has approved increase in the Authorised Share Capital of the Company from Rs. 6,00,00,000/- to Rs. 15,00,00,000/-. Further, consequent to the sub-division of equity shares of the Company, the face value of the existing equity shares is also being altered from Rs. 10/- each to Rs. 2/- each. Accordingly, the Capital Clause (Clause V) of the Memorandum of Association (MOA) of the Company is being altered.

Brief details of alteration in the Capital Clause of MOA as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as **Annexure-II**.

D. Appointment of Additional Directors in the capacity of Independent Director

The Board of Directors upon recommendation of Nomination and Remuneration Committee has considered and approved the appointment of Mrs. Indu Bala (DIN: 10709651) and Dr. Ramachandran Balachandran (DIN: 01648200) as the Additional Directors in the capacity of Independent Directors of the Company with effect from August 1, 2024. Their first term of appointment as Independent Directors will be for a period of 5 years i.e., August 1, 2024 till July 31, 2029, subject to approval of the shareholders at the ensuing Annual General Meeting.

Further, the Board of Directors of the Company and the Nomination and Remuneration Committee while considering the above appointment, has ensured that they satisfy the criteria of independence prescribed under the Companies Act, 2013 and SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and that they are not debarred from holding the office of Director by virtue of any order passed by SEBI or any such authority.

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed under **Annexure - III**.

E. Reconstitution of Committees of the Board

The Board of Directors have reconstituted the Audit Committee, Nomination and Remuneration Committee and the Stakeholders' Relationship Committee of the Board, as detailed below, w.e.f. August 1, 2024.

Audit Committee:

Name of the Director	Category	Designation
Dr. Ramachandran Balachandran	Chairman	Additional Director in Independent Director capacity
Mr. Jyoti Kumar Chowdhry	Member	Independent Director
Mr. Amber Bansal	Member	Executive Director – Whole-time Director & CFO
Mr. Shyam Sunder Tikmani	Member	Independent Director

Nomination & Remuneration Committee:

Name of the Director	Category	Designation
Mr. Shyam Sunder Tikmani	Chairman	Independent Director
Mrs. Indu Bala	Member	Additional Director in Independent Director capacity
Mr. Jyoti Kumar Chowdhry	Member	Independent Director
Dr. Ramachandran Balachandran	Member	Additional Director in Independent Director capacity

Stakeholders Relationship Committee:

Name of the Director	Category	Designation
Mr. Shyam Sunder Tikmani	Chairman	Independent Director
Mr. Devakar Bansal	Member	Executive Director – Managing Director
Mr. Jyoti Kumar Chowdhry	Member	Independent Director

F. Appointment of Cost Auditor of the Company for the Financial Year 2024-25

The Board of Directors upon recommendation of Audit Committee, has considered and approved the appointment of Mr. K. R. Vivekanandan, Practicing Cost Accountant, Chennai, having firm Registration No. 102179 as the Cost Auditors of the Company for the financial year 2024-25.

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed under **Annexure - III**.

G. Appointment of Internal Auditor of the Company for the Financial Year 2024-25.

The Board of Directors upon recommendation of Audit Committee, has considered and approved the appointment of M/s. CNGSN & Associates LLP, Practicing Chartered Accountants (FRN: 004915S/S200036), as the Internal Auditors of the Company for the financial year 2024-25.

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed under **Annexure - III**.

H. Appointment of Secretarial Auditor of the Company for the Financial Year 2024-25.

The Board of Directors upon recommendation of Audit Committee, has considered and approved the appointment of Mrs. Deepa V Ramani, Practicing Company Secretary (Membership No. F5574; CP No. 8760), Chennai, as the Secretarial Auditor of the Company for the financial year 2024-25.

Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed under **Annexure - III**.

I. Intimation of Annual General Meeting

The 36th Annual General Meeting of the Company is scheduled to be held on Monday, September 23, 2024 at 05:00 P.M. through Video Conferencing (“VC”)/ Other Audio Visual Means (“OAVM”) for the businesses to be transacted as set forth in the Notice convening the Annual General Meeting in accordance with the relevant Circulars issued by the Ministry of Corporate Affairs and the Securities and Exchange Board of India.

J. Intimation of Record date for dividend and Dividend Payment Date

Pursuant to Regulation 42 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended from time to time, the Board of Directors has fixed the Record Date as **August 30, 2024** for the purpose of determining entitlement of members for payment of dividend subject to tax deducted at source, if declared by the Members at the 36th Annual General Meeting of the Company, for the financial year ended March 31, 2024.

The dividend if declared by the Members at the ensuing Annual General Meeting, shall be paid/dispatched within 30 days from the date of declaration i.e., on or before October 22, 2024.

K. Intimation of cut-off date for e-voting

In Compliance with the provisions of Section 108 of the Companies Act, 2013 read with Rules framed thereunder and Regulation 44 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Company has made arrangements with Central Depository Services (India) Limited (CDSL) to facilitate Remote e-voting/ e-voting during the meeting, for the resolutions proposed to be passed at the 36th Annual General Meeting.



POCL Enterprises Limited

Regd. Office: Willingdon Crescent, 1st Floor, 6/2, Pycrofts Garden Road,
Nungambakkam, Chennai - 600006 Ph.044 - 49145454 Fax: 044 - 49145455

Email Id: correlations@poel.in Website : www.poel.in

CIN : L52599TN1988PLC015731

Unaudited Financial Results for the Quarter ended June 30, 2024

[Rs in Lakhs]

S.No	Particulars	Quarter ended			Year ended
		June 30, 2024 (Unaudited)	March 31, 2024 (Audited)	June 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Income from Operations				
	(a) Net Sales / Income from operations	36,368.98	30,766.41	21,751.78	1,12,044.19
	(b) Other Income (Net)	34.40	15.99	14.55	39.39
	Total Income	36,403.38	30,782.40	21,766.33	1,12,083.58
2	Expenses				
	a) Consumption of raw materials	22,826.68	19,676.78	18,722.53	81,438.29
	b) Purchase of stock-in-trade	11,019.74	7,991.29	2,247.52	22,158.69
	c) Changes in inventories of finished goods, work in progress and stock in trade	(485.81)	136.92	(1,325.48)	(1,602.83)
	d) Employee benefits expense	518.25	431.22	432.32	1,720.85
	e) Finance costs	430.39	385.71	266.40	1,360.56
	f) Depreciation and amortisation expense	42.78	67.79	35.25	173.54
	g) Other expenses	1,214.51	1,220.53	969.69	4,447.03
	Total Expenses	35,566.54	29,910.24	21,348.23	1,09,696.13
3	Profit before exceptional items and tax (1-2)	836.84	872.16	418.10	2,387.45
4	Exceptional items	-	-	-	-
5	Profit before tax (3-4)	836.84	872.16	418.10	2,387.45
6	Tax expense				
	Current Tax	219.11	198.45	113.53	622.00
	Earlier Period Tax	-	-	-	6.88
	Deferred Tax Liability / (Asset)	(10.45)	(39.19)	(10.01)	(15.31)
7	Net profit for the period (5-6)	628.18	712.90	314.58	1,773.88
8	Other comprehensive income, net of income tax	-	(2.18)	-	(2.18)
9	Total comprehensive income for the period (7+8)	628.18	710.72	314.58	1,771.70
10	Paid-up equity share capital	557.60	557.60	557.60	557.60
	Face value per share (Rs)	10.00	10.00	10.00	10.00
11	Earning per share (Rs) (not annualised)				
	- Basic	11.27	12.79	5.64	31.81
	- Diluted	11.27	12.79	5.64	31.81



POCL Enterprises Limited

Regd. Office: Willingdon Crescent, 1st Floor, 6/2, Pycrofts Garden Road,
Nungambakkam, Chennai - 600006 Ph.044 - 49145454 Fax: 044 - 49145455
Email Id: corprelations@poel.in Website : www.poel.in
CIN : L52599TN1988PLC015731

Segment wise Revenue, Results and Capital Employed for the quarter ended June 30, 2024

[Rs in Lakhs]

S.No	Particulars	Quarter ended		Year ended	
		June 30, 2024 (Unaudited)	March 31, 2024 (Audited)	June 30, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Segment Revenue				
	a) Metal	26,578.31	22,159.72	13,478.18	76,386.62
	b) Metallic Oxides	11,830.97	9,403.51	8,884.77	37,422.60
	c) Plastic Additives	1,905.48	2,210.50	2,155.36	7,981.75
	d) Others	135.59	248.62	167.84	560.62
	Total	40,450.35	34,022.35	24,686.15	1,22,351.59
	Less: Inter Segment Turnover	4,081.37	3,255.94	2,934.37	10,307.40
	Revenue from operations (Net)	36,368.98	30,766.41	21,751.78	1,12,044.19
2	Segment Results				
	Profit (+) / Loss (-) before tax and finance cost				
	a) Metal	1,061.70	850.70	512.44	2,664.34
	b) Metallic Oxides	295.42	497.39	225.93	1,363.11
	c) Plastic Additives	142.69	144.93	153.22	566.99
	d) Others	(20.33)	(4.62)	2.62	(30.50)
	Total	1,479.48	1,488.40	894.21	4,563.94
	Less : Finance Cost	430.39	385.71	266.40	1,360.56
	Less: Other unallocable expenditure net off unallocable income	212.25	230.53	209.71	815.93
	Profit /(Loss) from continuing operations	836.84	872.16	418.10	2,387.45
	Profit /(Loss) from discontinuing operations	-	-	-	-
	Profit Before Tax	836.84	872.16	418.10	2,387.45
3	Segment Assets				
	a) Metal	10,495.64	9,377.17	9,077.75	9,377.17
	b) Metallic Oxides	8,624.39	6,796.73	5,440.83	6,796.73
	c) Plastic Additives	2,282.53	1,983.53	1,864.46	1,983.53
	d) Others	1,039.45	730.52	601.85	730.52
	e) Other unallocable corporate assets	1,063.10	988.63	651.53	988.63
	Total assets	23,505.11	19,876.58	17,636.42	19,876.58
4	Segment Liabilities				
	a) Metal	1,272.26	1,491.67	466.02	1,491.67
	b) Metallic Oxides	2,371.39	1,376.63	1,358.15	1,376.63
	c) Plastic Additives	828.96	358.01	681.86	358.01
	d) Others	388.26	178.22	25.10	178.22
	e) Other unallocable corporate liabilities	11,201.94	9,657.94	9,636.78	9,657.94
	Total liabilities	16,062.81	13,062.47	12,167.91	13,062.47
5	Capital Employed (Segment assets-Segment liabilities)				
	a) Metal	9,223.38	7,885.50	8,611.73	7,885.50
	b) Metallic Oxides	6,253.00	5,420.10	4,082.68	5,420.10
	c) Plastic Additives	1,453.57	1,625.52	1,182.60	1,625.52
	d) Others	651.19	552.30	576.75	552.30
	Total capital employed in segments	17,581.14	15,483.42	14,453.76	15,483.42
	Unallocable corporate assets less corporate liabilities	(10,138.84)	(8,669.31)	(8,985.25)	(8,669.31)
	Total Capital Employed	7,442.30	6,814.11	5,468.51	6,814.11

Notes:

- 1 The above quarterly results for the period ended June 30, 2024 as reviewed and recommended by the Audit committee of the Board, has been approved by the Board of Directors at its meeting held on August 1, 2024. The Statutory Auditors have carried out limited review of the financial statements for the quarter ended June 30, 2024.
- 2 The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the Companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 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'.
- 4 The financial results for the quarter ended March 31, 2024 is balancing figure between audited figures in respect of the full financial year ended March 2024 and the unaudited published year-to-date figures upto the third quarter ended December 31, 2023 which was subjected to limited review.
- 5 Figures of the previous periods have been regrouped, wherever necessary.

For **POCL ENTERPRISES LIMITED**



**SUNIL KUMAR
BANSAL**

**Sunil Kumar Bansal
Managing Director
DIN : 00232617**

Place : Chennai
Date : August 1, 2024



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

darpanassociates@gmail.com

LIMITED REVIEW REPORT TO THE BOARD OF DIRECTORS OF POCL ENTERPRISES LIMITED

1. We have reviewed the unaudited financial results of **POCL Enterprises Limited** (the "Company") for the quarter ended June 30, 2024, which are included in the accompanying Statement of Unaudited Financial Results for Quarter ended June 30, 2024, together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "Listing Regulations, 2015") read with SEBI circular no. CIR/CFD/CMD1/80/2019 dated July 19, 2019.
2. The Statement is the responsibility of the Company's management and has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review of the financial results for the quarter ended June 30, 2024 which is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India; and the relevant requirements of the Regulation and the Circular.
3. We conducted our review in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India. This Standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. The review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.
4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Darpan & Associates

ICAI Firm Registration No.016156S

Chartered Accountants



Darpan Kumar
Partner

Membership No. 235817

UDIN: 24235817BKFAZQ5739

Place : Chennai

Date : August 1, 2024



DETAILS OF SUB-DIVISION OF EXISTING EQUITY SHARES AS REQUIRED UNDER REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023.

Sl. No.	Particulars	Details		
1	Sub-division Ratio	5:1 i.e., Existing One (1) Equity Share of face value of Rs. 10/- (Rupees ten only) each will be sub-division into Five (5) Equity Shares of face value of Rs. 2/- (Rupees two only) each.		
2.	Rationale behind the Sub-division	To enhance the liquidity of the Company's Equity Shares and to encourage the participation of small investors by making the Company's share more affordable.		
3.	Pre and post share capital	Equity Share Capital	Pre Sub-division	Post sub-division & Increase in authorised share capital
		Authorised	Rs. 6,00,00,000	Rs. 15,00,00,000
		Subscribed	Rs. 5,57,59,920	Rs. 5,57,59,920
		Paid-up	Rs. 5,57,59,920	Rs. 5,57,59,920
4.	Expected time of completion	Approximately 4 months (including the time required for seeking shareholders' approval)		
5.	Class of shares which are sub-divided	Equity shares (There is only one class of Equity Shares)		
6.	Number of equity shares pre and post-Sub-division	Equity Shares	Pre Sub-division	Post Sub-division & increase in authorised share capital
		Authorised	60,00,000 Equity Shares of Rs. 10/- each	7,50,00,000 Equity Shares of Rs. 2/- each
		Subscribed	55,75,992 Equity Shares of Rs. 10/- each	2,78,79,960 Equity Shares of Rs. 2/- each
		Paid-up	55,75,992 Equity Shares of Rs. 10/- each	2,78,79,960 Equity Shares of Rs. 2/- each
7.	Number of shareholders who did not get any shares in consolidation and their pre-consolidation shareholding.	Not Applicable		

ANNEXURE -II**BRIEF DETAILS OF ALTERATION IN THE CAPITAL CLAUSE OF MOA AS REQUIRED UNDER REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023.****Alteration of the Capital Clause of the Memorandum of Association**

The Board of Directors of the Company at its Meeting held on August 1, 2024, subject to approval of the Members, has approved increase in the Authorised Share Capital of the Company. Further, consequent to the sub-division of equity shares of the Company, the face value of the existing equity shares is also being altered. Accordingly, the Capital Clause (Clause V) of the Memorandum of Association (MOA) of the Company is being altered.

Clause No.	Existing Clause	Proposed Clause
V	The Share Capital of the Company is Rs. 6,00,00,000/- (Rupees Six Crores only) divided into 60,00,000 (Sixty Lakhs only) Equity Shares of Rs. 10/- (Rupees Ten only) each.	The Authorised Share Capital of the Company is Rs. 15,00,00,000/- (Rupees Fifteen Crores only) divided into 7,50,00,000 (Seven Crores Fifty Lakhs only) Equity Shares of Rs. 2/- (Rupees Two only) each.

ANNEXURE -III**DETAILS AS REQUIRED UNDER REGULATION 30 OF SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023.****Appointment of Mrs. Indu Bala (DIN: 10709651), as Additional Director in Independent Capacity**

Reason for Change: Appointment as an Additional Director in Independent Capacity subject to approval of shareholders.

Date of Appointment: 01/08/2024

Term of Appointment: First term of 5 years commencing from August 1, 2024 till July 31, 2029.

Brief profile: Mrs. Indu Bala is a B. Com Graduate. She is a highly motivated entrepreneur and carries more than six years of experience in managing various aspects of business operations. Her expertise encompasses marketing, finance, human resources, business administration etc., Mrs. Indu Bala possesses a comprehensive understanding of management principles, business administration processes and strategic marketing techniques. She is also well-versed in public relation areas, which enables her to effectively build and maintain positive relationships with stakeholders.

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CIN : L52599TN1988PLC015731

AN ISO CERTIFIED COMPANY

Relationship between Directors: Mrs. Indu Bala is not related to any of the Directors of the Company.

Appointment of Dr. Ramachandran Balachandran (DIN: 01648200), as Additional Director in Independent Capacity

Reason for Change: Appointment as an Additional Director in Independent Capacity subject to approval of shareholders.

Date of Appointment: 01/08/2024

Term of Appointment: First term of 5 years commencing from August 1, 2024 till July 31, 2029.

Brief profile: Dr. Ramachandran Balachandran is a seasoned professional with a distinguished academic and professional background. He is a Fellow Member of the Institute of Chartered Accountants of India (ICAI), an Associate Member of the Institute of Company Secretaries of India (ICSI), holds a Ph.D. in Management Science, and is also a Law Graduate. He also holds various other Post Graduate certifications like DIRM (ICAI), DISA (ICAI), and FAP-KFCRI. Additionally, he is also a qualified Insolvency Professional with significant experience in handling various insolvency and bankruptcy cases. Further, he is an accredited Arbitrator and Mediator and empanelled in Madras High court, IIAC and ICA.

With 37 years of experience, he has extensive knowledge in the areas of Companies Act, Audit and taxation, fund raising, capital markets regulations, business management, business strategy development etc., He also holds the experience of representing as a counsel before various adjudicatory bodies. Currently he serves on the board of various companies. Besides this, Dr. Ramachandran Balachandran is also actively involved in social causes and also serves as the Vice President of The Madras Society for the Protection of Children.

Relationship between Directors: Dr. Ramachandran Balachandran is not related to any of the Directors of the Company.

Appointment of Cost Auditor – Mr. K. R. Vivekanandan, Practicing Cost Accountant, Chennai

Reason for Change: Appointment

Date of Appointment: 01/08/2024

Term of Appointment: Financial Year 2024-25

Brief profile: Mr. K. R. Vivekanandan, Practicing Cost Accountant, Chennai, has expertise in the field of Cost Accountancy & Auditing, Company Formation and Registration etc.

Disclosure of relationships between Directors (in case of appointment of a Director): Not Applicable

Appointment of Internal Auditor – M/s. CNGSN & Associates LLP, Practicing Chartered Accountants

Reason for Change: Appointment

Date of Appointment: 01/08/2024

Term of Appointment: Financial Year 2024-25

Brief profile: CNGSN & Associates LLP (CNGSN) is a Limited Liability Partnership with LLP Identity No.AAC-9402. The firm was established during the year 1990 as a Partnership Firm and was subsequently converted to a Limited Liability Partnership with effect from 19/11/2014. The firm consists of 16 partners with multi locations in South India. CNGSN offers audit and consulting services for businesses of medium and large size. With an array of clients both Indian and Multinational, the partners of the firm are catering to differing client requirements. The partners have in-depth experience in the fields of statutory audit, internal audit, management consulting, capital markets, taxation (both direct and indirect), private equity and different forms of assurance. Apart from the partners, the firm has over 85 skilled staff to handle its operations, (including CA's, CWA's and MBA's), whom the partners regard as their core strength.

Disclosure of relationships between Directors (in case of appointment of a Director): Not Applicable

Appointment of Secretarial Auditor – Mrs. Deepa V Ramani, Practicing Company Secretary

Reason for Change: Appointment

Date of Appointment: 01/08/2024

Term of Appointment: Financial Year 2024-25

Brief profile: CS Deepa V Ramani is a Peer Reviewed Practicing Company Secretary and a Fellow Member of the Institute of Company Secretaries of India (ICSI). She has around 23 years of experience in Contracts Management, Advisory and Compliance Management in the areas of Trade Marks, Trusts, NGOs, ESOPs, Sweat Equity, Corporate Restructuring, Joint Ventures, Due Diligence, Acquisition and Takeovers, FCRA, SEBI Laws, FEMA laws and drafting of Agreements/Contracts and various compliances under Companies Act, FEMA, Depository Participants, RBI Laws, Insolvency and Bankruptcy laws.

Disclosure of relationships between Directors (in case of appointment of a Director): Not Applicable