



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



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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

darpanuassociates@gmail.com

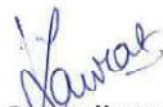
LIMITED REVIEW REPORT TO THE BOARD OF DIRECTORS OF POCL ENTERPRISES LIMITED

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.0161565

Chartered Accountants



Darpan Kumar
Partner

Membership No. 235817

UDIN: 24235817BKFAZQ5739

Place : Chennai

Date : August 1, 2024

