



**REF: POEL/BNS/BSE/2023 - 24/07**  
**MAY 29, 2023**

BSE LIMITED  
PHIROZE JEEJEEBHOY TOWERS  
DALAL STREET  
MUMBAI- 400001

DEAR SIR,

**Sub: Annual Secretarial Compliance Report for the Financial Year 2022-23**  
**Ref: Regulation 24A of SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015.**

With reference to the above captioned subject, the exchange may please take on record the Annual Secretarial Compliance Report for the financial year ended on March 31, 2023 as received from the Practicing Company Secretary as required under Regulation 24A of the SEBI (Listing Obligations & Disclosure Requirements ) Regulations, 2015.

This is for your information and record.

Thanking You,

Yours faithfully,  
For **POCL ENTERPRISES LIMITED**

**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](mailto:info@poel.in) Website : [www.poel.in](http://www.poel.in)  
CIN : L52599TN1988PLC015731

**SECRETARIAL COMPLIANCE REPORT**  
(For the financial year ended 31.03.2023)

*{Regulation 24A of SEBI (Listing Obligations and Disclosure Requirements)  
Regulations, 2015 read with Cir No. CIR/CFD/CMD1/27/2019 dt 08.02.2019}*

To  
The Board of Directors  
POCL Enterprises Limited  
Willingdon Crescent,  
1<sup>st</sup> Floor, NO. 6/2,  
Pycrofts Garden Road,  
Nungambakkam  
Chennai- 600006.

I have conducted the review of the compliance of the applicable statutory provisions and the adherence to good corporate practices by **POCL ENTERPRISES LIMITED** (hereinafter referred as '**the listed entity**'), having its Registered Office at Willingdon Crescent, 1<sup>st</sup> Floor, NO. 6/2, Pycrofts Garden Road, Nungambakkam. Chennai- 600006. Secretarial Review was conducted in a manner that provided me a reasonable basis for evaluating the corporate conducts/statutory compliances and to provide my observations thereon.

Based on my verification of the listed entity's books, papers, minutes books, forms and returns filed and other records maintained by the listed entity and also the information provided by the listed entity, its officers, agents and authorized representatives during the conduct of Secretarial Review, I hereby report that the listed entity has, during the review period covering the financial year ended on March 31, 2023, complied with the statutory provisions listed hereunder, in the manner and subject to the reporting made hereinafter:

I/We, Deepa V Ramani have examined:

- (a) all the documents and records made available to me and explanation provided by **POCL ENTERPRISES LIMITED** ("**the listed entity**"),
- (b) the filings/ submissions made by the listed entity to the stock exchanges,
- (c) website of the listed entity,
- (d) any other document/filing, as may be relevant, which has been relied upon to make this report,



for the financial year ended March 31, 2023 ("Review Period") in respect of compliance with the provisions of:

- (a) the Securities and Exchange Board of India Act, 1992 ("SEBI Act") and the Regulations, circulars, guidelines issued thereunder; and
- (b) the Securities Contracts (Regulation) Act, 1956 ("SCRA"), rules made thereunder and the Regulations, circulars, guidelines issued thereunder by the Securities and Exchange Board of India ("SEBI");

The specific Regulations, whose provisions and the circulars/ guidelines issued thereunder, have been examined, include:-

- (a) Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015;
- (b) Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018;<sup>1</sup>
- (c) Securities and Exchange Board of India (Substantial Acquisition of Shares and Takeovers) Regulations, 2011;<sup>2</sup>
- (d) Securities and Exchange Board of India (Buyback of Securities) Regulations, 2018;<sup>3</sup>
- (e) Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021;<sup>4</sup>
- (f) Securities and Exchange Board of India (Issue and Listing of Non-Convertible Securities) Regulations, 2021;<sup>5</sup>
- (g) Securities and Exchange Board of India (Prohibition of Insider Trading) Regulations, 2015;
- (h) Other Regulations as applicable

and circulars/ guidelines issued thereunder;

*(Note: The aforesaid list of Regulations is only illustrative. The list of such SEBI Regulations, as may be relevant and applicable to the listed entity for the review period, shall be added)*



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<sup>1</sup> Not applicable to the Company, as there was no buy-back by the Company during the year.  
<sup>2</sup> Not applicable to the Company, as the Company does not have any Employee stock option scheme.  
<sup>3</sup> Not applicable to the Company, as the Company has not issued or listed any Debt securities.  
<sup>4</sup> Not applicable to the Company, as the Company has not issued or listed Preference shares.  
<sup>5</sup> Not applicable to the Company, as the Company has not issued or listed Non-Convertible Securities

and based on the above examination, I/~~We~~ hereby report that, during the Review Period:

I. (a) (\*\*) The listed entity has complied with the provisions of the above Regulations and circulars/guidelines issued thereunder, except in respect of matters specified below:

Sr. No	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory / Clarification/ Fine/Show Cause Notice/ Warning , etc.					
NIL										

(b) The listed entity has taken the following actions to comply with the observations made in previous reports:

Sr. No	Compliance Requirement (Regulations/circulars/guidelines including specific clause)	Regulation / Circular No.	Deviations	Action Taken by	Type of Action	Details of Violation	Fine Amount	Observations/Remarks of the Practicing Company Secretary	Management Response	Remarks
					Advisory / Clarification/ Fine/Show Cause Notice/ Warning , etc.					
NIL										



II. Compliances related to resignation of statutory auditors from listed entities and their material subsidiaries as per SEBI Circular CIR/CFD/CMD1/114/2019 dated 18<sup>th</sup> October, 2019:

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations /Remarks by PCS*
<b>1.</b>	<b>Compliances with the following conditions while appointing/ re-appointing an auditor</b>		
	<p>i. If the auditor has resigned within 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter; or</p> <p>ii. If the auditor has resigned after 45 days from the end of a quarter of a financial year, the auditor before such resignation, has issued the limited review/ audit report for such quarter as well as the next quarter; or</p> <p>iii. If the auditor has signed the limited review/ audit report for the first three quarters of a financial year, the auditor before such resignation, has issued the limited review/ audit report for the last quarter of such financial year as well as the audit report for such financial year.</p>	NOT APPLICABLE	There was no resignation of Statutory auditor during the review period. The Statutory auditors were re-appointed in the Annual General Meeting held on 18-09-2020.
<b>2.</b>	<b>Other conditions relating to resignation of statutory auditor</b>		
	<p>i. Reporting of concerns by Auditor with respect to the listed entity/its material subsidiary to the Audit Committee:</p> <p>a. In case of any concern with the management of the listed entity/material subsidiary such as non-availability of information / non-cooperation by the management which has hampered the audit process, the auditor has approached the Chairman of the Audit Committee of the listed entity</p>	NOT APPLICABLE	There was no resignation of Statutory auditor during the review period.



	<p>and the Audit Committee shall receive such concern directly and immediately without specifically waiting for the quarterly Audit Committee meetings.</p> <p><b>b.</b> In case the auditor proposes to resign, all concerns with respect to the proposed resignation, along with relevant documents has been brought to the notice of the Audit Committee. In cases where the proposed resignation is due to non-receipt of information / explanation from the company, the auditor has informed the Audit Committee the details of information/ explanation sought and not provided by the management, as applicable.</p> <p><b>c.</b> The Audit Committee / Board of Directors, as the case may be, deliberated on the matter on receipt of such information from the auditor relating to the proposal to resign as mentioned above and communicate its views to the management and the auditor.</p> <p><b>ii.</b> Disclaimer in case of non-receipt of information:</p> <p>The auditor has provided an appropriate disclaimer in its audit report, which is in accordance with the Standards of Auditing as specified by ICAI / NFRA, in case where the listed entity/ its material subsidiary has not provided information as required by the auditor.</p>		
<p><b>3.</b></p>	<p>The listed entity / its material subsidiary has obtained information from the Auditor upon resignation, in the format as specified in Annexure-</p>	<p>NOT APPLICABLE</p>	<p>There was no resignation of Statutory auditor during the review</p>



A in SEBI Circular CIR/CFD/CMD1/114/2019 dated 18th October, 2019.		period.
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*\*Observations/Remarks by PCS are mandatory if the Compliance status is provided as 'No' or 'NA'*

III. I/We hereby report that, during the review period the compliance status of the listed entity is appended as below :

<b>Sr. No.</b>	<b>Particulars</b>	<b>Compliance Status (Yes/No/NA)</b>	<b>Observations/Remarks by PCS*</b>
1.	<p><b>Secretarial Standards:</b></p> <p>The compliances of the listed entity are in accordance with the applicable Secretarial Standards (SS) issued by the Institute of Company Secretaries India (ICSI), as notified by the Central Government under section 118(10) of the Companies Act, 2013 and mandatorily applicable.</p>	Yes	-
2.	<p><b>Adoption and timely updation of the Policies:</b></p> <ul style="list-style-type: none"> <li>All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities</li> <li>All the policies are in conformity with SEBI Regulations and have been reviewed &amp; updated on time, as per the regulations/circulars/guidelines issued by SEBI.</li> </ul>	Yes	-
3.	<p><b>Maintenance and disclosures on Website:</b></p> <ul style="list-style-type: none"> <li>The Listed entity is maintaining a functional website</li> <li>Timely dissemination of the documents/ information under a separate section on the website</li> <li>Web-links provided in annual corporate governance reports under</li> </ul>	Yes	-



	Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website.		
<b>4.</b>	<b>Disqualification of Director:</b>  None of the Director(s) of the Company is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.	Yes	-
<b>5.</b>	<b>Details related to Subsidiaries of listed entities have been examined w.r.t.:</b>  (a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries	Yes	-
<b>6.</b>	<b>Preservation of Documents:</b>  The listed entity is preserving and maintaining records as prescribed under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.	Yes	-
<b>7.</b>	<b>Performance Evaluation:</b>  The listed entity has conducted performance evaluation of the Board, Independent Directors and the Committees at the start of every financial year/ during the financial year as prescribed in SEBI Regulations.	Yes	-
<b>8.</b>	<b>Related Party Transactions:</b>  (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or  (b) The listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the	Yes	-



	Audit Committee, in case no prior approval has been obtained.		
<b>9.</b>	<b>Disclosure of events or information:</b>  The listed entity has provided all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	No	There was a delay of two days in disclosure of public notice advertised on 23.07.2022
<b>10.</b>	<b>Prohibition of Insider Trading:</b>  The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
<b>11.</b>	<b>Actions taken by SEBI or Stock Exchange(s), if any:</b>  No action(s) has been taken against the listed entity/its promoters/directors/ subsidiaries either by SEBI or by Stock Exchanges (including under the Standard Operating Procedures issued by SEBI through various circulars) under SEBI Regulations and circulars/ guidelines issued thereunder except as provided under separate paragraph herein (**).	Yes	-
<b>12.</b>	<b>Additional Non-compliances, if any:</b>  No additional non-compliance observed for any SEBI regulation/ circular/guidance note etc.	Yes, other than delay mentioned in next column	1. Delay of four days in intimation of loss of share certificate (Reg. 39(3)); 2. Certificate u/R 40(10) issued within time but dissemination to stock exchange was delayed by four days.



**(Note:**

1. Provide the list of all the observations in the report for the previous financial year along with the actions taken by the listed entity on those observations.
2. Add the list of all observations in the reports pertaining to the periods prior to the previous financial year in case the entity has not taken sufficient steps to address the concerns raised/ observations.

E.g. In the report for the financial year ended 31st March, 2023, the PCS shall provide a list of:

- all the observations in the report for the year ended 31<sup>st</sup> March, 2022 along with the actions taken by the listed entity on those observations.
- the observations in the reports pertaining to the year ended 31st March, 2022 and earlier, in case the entity has not taken sufficient steps to address the concerns raised/ observations in those reports.)

**Assumptions & Limitation of scope and Review:**

1. Compliance of the applicable laws and ensuring the authenticity of documents and information furnished, are the responsibilities of the management of the listed entity.
2. My responsibility is to report based upon our examination of relevant documents and information. This is neither an audit nor an expression of opinion.
3. I have not verified the correctness and appropriateness of financial Records and Books of Accounts of the listed entity.
4. This Report is solely for the intended purpose of compliance in terms of Regulation 24A (2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Chennai  
Date: 29<sup>th</sup> May 2023



*Deepa V. Ramani*

Deepa V. Ramani  
Practising Company Secretary  
FCS 5574 ; CP 8760  
UDIN: F005574E000402773  
PR No: 598/2019

**This Report is to be read with my letter of even date annexed herewith and forms an integral part of this Report.**

**ANNEXURE**

To

**POCL ENTERPRISES LIMITED,**

The Secretarial Compliance Report of even date is to be read along with this letter.

- 1) Maintenance of secretarial records under regulations, circulars and guidelines prescribed under the Securities and Exchange Board of India Act, 1992 (SEBI ACT) and the Securities Contracts (Regulation) Act, 1956 (SCRA) rules made thereunder and Regulations, circulars and guidelines issued thereunder by SEBI, is the responsibility of the management of the listed entity. My responsibility is to express an opinion on these records based on our audit.
- 2) I have followed the audit practices and processes as were appropriate to obtain reasonable assurance about the correctness of the contents of these records. The verification was done to ensure that correct facts are reflected in the said records. I believe that the processes and practices we followed provide a reasonable basis for our opinion.
- 3) I have not verified the correctness and appropriateness of financial records and Books of Account of the listed entity.
- 4) Wherever required, I have obtained the Management representation about the compliance of laws, rules and regulations and happening of events etc.
- 5) The compliance of the provisions of SEBI Act and SCRA and regulations, circulars and guidelines prescribed thereunder is the responsibility of management. My examination was limited to the verification of documents and records made available to me and explanations provided to me with respect to the practices and processes followed in matters relating to this Report.
- 6) The Secretarial Compliance Report is neither an assurance as to the future viability of the listed entity nor of the efficacy or effectiveness with which the management has conducted the affairs of the listed entity.

Place: Chennai  
Date: 29<sup>th</sup> May 2023



*Deepa V. Ramani*

Deepa V. Ramani  
Practising Company Secretary  
FCS 5574 ; CP 8760  
UDIN: F005574E000402773  
PR No: 598/2019