



# 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

## Unaudited Standalone Financial Results for the Quarter ended June 30, 2025

[Rs in Lakhs]

S.No	Particulars	Quarter ended			Year ended
		June 30, 2025 (Unaudited)	March 31, 2025 (Audited)	June 30, 2024 (Unaudited)	March 31, 2025 (Audited)
<b>1</b>	<b>Income from Operations</b>				
	(a) Net Sales / Income from operations	37,242.92	37,236.27	36,368.98	1,45,009.73
	(b) Other Income (Net)	105.63	95.28	34.40	122.81
	<b>Total Income</b>	<b>37,348.55</b>	<b>37,331.55</b>	<b>36,403.38</b>	<b>1,45,132.54</b>
<b>2</b>	<b>Expenses</b>				
	a) Consumption of raw materials	23,890.52	23,279.57	22,826.68	91,885.91
	b) Purchase of stock-in-trade	8,858.24	9,810.25	11,019.74	40,911.98
	c) Changes in inventories of finished goods, work in progress and stock in trade	296.07	241.85	(485.81)	(1,847.23)
	d) Employee benefits expense	686.66	613.19	518.25	2,299.16
	e) Finance costs	372.13	448.48	430.39	1,873.33
	f) Depreciation and amortisation expense	128.02	166.68	42.78	339.64
	g) Other expenses	1,555.05	1,446.00	1,214.51	5,490.11
	<b>Total Expenses</b>	<b>35,786.69</b>	<b>36,006.02</b>	<b>35,566.54</b>	<b>1,40,952.90</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>1,561.86</b>	<b>1,325.53</b>	<b>836.84</b>	<b>4,179.64</b>
<b>4</b>	Exceptional items	-	-	-	-
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>1,561.86</b>	<b>1,325.53</b>	<b>836.84</b>	<b>4,179.64</b>
<b>6</b>	Tax expense				
	Current Tax	411.47	352.74	219.11	1,093.29
	Earlier Period Tax	-	-	-	4.86
	Deferred Tax Liability / (Asset)	(13.69)	(79.29)	(10.45)	(36.38)
<b>7</b>	<b>Net profit for the period (5-6)</b>	<b>1,164.08</b>	<b>1,052.08</b>	<b>628.18</b>	<b>3,117.87</b>
<b>8</b>	Other comprehensive income, net of income tax	-	(2.78)	-	(2.78)
<b>9</b>	<b>Total comprehensive income for the period (7+8)</b>	<b>1,164.08</b>	<b>1,049.30</b>	<b>628.18</b>	<b>3,115.09</b>
<b>10</b>	Paid-up equity share capital	615.32	557.60	557.60	557.60
	Face value per share (Rs)	2.00	2.00	2.00	2.00
<b>11</b>	Earning per share (Rs) (not annualised)				
	- Basic	4.11	3.77	2.25	11.18
	- Diluted	4.10	3.77	2.25	11.18



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Segment wise Revenue, Results and Capital Employed for the quarter ended June 30, 2025 (Standalone)

[Rs in Lakhs]

S.No	Particulars	Quarter ended			Year ended
		June 30, 2025 (Unaudited)	March 31, 2025 (Audited)	June 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1	<b>Segment Revenue</b>				
	a) Metal	27,964.25	27,913.34	26,578.31	1,08,755.12
	b) Metallic Oxides	11,404.73	9,856.70	11,830.97	42,174.91
	c) Plastic Additives	2,662.80	2,440.17	1,905.48	8,581.95
	d) Others	160.43	219.09	135.59	677.63
	Total	42,192.21	40,429.30	40,450.35	1,60,189.61
	Less: Inter Segment Turnover	4,949.29	3,193.03	4,081.37	15,179.88
	<b>Revenue from operations (Net)</b>	<b>37,242.92</b>	<b>37,236.27</b>	<b>36,368.98</b>	<b>1,45,009.73</b>
2	<b>Segment Results</b>				
	Profit (+) / Loss (-) before tax and finance cost				
	a) Metal	1,643.63	1,673.68	1,061.70	4,980.76
	b) Metallic Oxides	459.25	305.91	295.42	1,649.59
	c) Plastic Additives	93.41	145.56	142.69	591.90
	d) Others	(18.44)	11.13	(20.33)	32.57
	<b>Total</b>	<b>2,177.85</b>	<b>2,136.28</b>	<b>1,479.48</b>	<b>7,254.82</b>
	Less : Finance Cost	372.13	448.48	430.39	1,873.33
	Less: Other unallocable expenditure net off unallocable income	243.86	362.27	212.25	1,201.85
	Profit /(Loss) from continuing operations	1,561.86	1,325.53	836.84	4,179.64
	Profit /(Loss) from discontinuing operations	-	-	-	-
	<b>Profit Before Tax</b>	<b>1,561.86</b>	<b>1,325.53</b>	<b>836.84</b>	<b>4,179.64</b>
3	<b>Segment Assets</b>				
	a) Metal	15,578.43	11,295.93	10,495.64	11,295.93
	b) Metallic Oxides	10,011.36	6,813.22	8,624.39	6,813.22
	c) Plastic Additives	2,742.62	2,823.41	2,282.53	2,823.41
	d) Others	308.20	100.11	1,039.45	100.11
	e) Other unallocable corporate assets	3,550.61	1,528.28	1,063.10	1,528.28
	<b>Total assets</b>	<b>32,191.22</b>	<b>22,560.95</b>	<b>23,505.11</b>	<b>22,560.95</b>
4	<b>Segment Liabilities</b>				
	a) Metal	1,420.58	1,120.56	1,272.26	1,120.56
	b) Metallic Oxides	625.23	669.65	2,371.39	669.65
	c) Plastic Additives	805.53	473.55	828.96	473.55
	d) Others	40.07	28.72	388.26	28.72
	e) Other unallocable corporate liabilities	12,285.97	10,478.66	11,201.94	10,478.66
	<b>Total liabilities</b>	<b>15,177.38</b>	<b>12,771.14</b>	<b>16,062.81</b>	<b>12,771.14</b>
5	<b>Capital Employed (Segment assets-Segment liabilities)</b>				
	a) Metal	14,157.85	10,175.37	9,223.38	10,175.37
	b) Metallic Oxides	9,386.13	6,143.57	6,253.00	6,143.57
	c) Plastic Additives	1,937.09	2,349.86	1,453.57	2,349.86
	d) Others	268.13	71.39	651.19	71.39
	<b>Total capital employed in segments</b>	<b>25,749.20</b>	<b>18,740.19</b>	<b>17,581.14</b>	<b>18,740.19</b>
	Unallocable corporate assets less corporate liabilities	(8,735.36)	(8,950.38)	(10,138.84)	(8,950.38)
	<b>Total Capital Employed</b>	<b>17,013.84</b>	<b>9,789.81</b>	<b>7,442.30</b>	<b>9,789.81</b>

For **POCL ENTERPRISES LIMITED**



**SUNIL KUMAR  
BANSAL**

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

Digitally signed by SUNIL KUMAR BANSAL  
DN: cn=Sunil Kumar Bansal, o=POCL Enterprises Limited, ou=Managing Director, email=sunil.kumar.bansal@poel.in, c=IN  
Date: 2025.08.11 14:05:19 +05'30'

Place : Chennai  
Date : August 11, 2025



# *DARPAN & ASSOCIATES*

*CHARTERED ACCOUNTANT*

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

[darpanassociates@gmail.com](mailto:darpanassociates@gmail.com)

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON STANDALONE UNAUDITED FINANCIAL RESULTS OF POCL ENTERPRISES LIMITED FOR THE QUARTER ENDED JUNE 30, 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED.**

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, 2025, which are included in the accompanying Statement of Unaudited Financial Results for the Quarter ended June 30, 2025, 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, 2025 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.





# DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

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

[darpanmassociates@gmail.com](mailto:darpanmassociates@gmail.com)

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: 25235817BMJLNO7068*



Place : Chennai

Date : August 11, 2025





# POCL Enterprises Limited

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CIN : L52599TN1988PLC015731

## Unaudited Consolidated Financial Results for the Quarter ended June 30, 2025

[Rs in Lakhs]

S.No	Particulars	Quarter ended			Year ended
		June 30, 2025 (Unaudited)	March 31, 2025 (Audited)	June 30, 2024 (Unaudited)	March 31, 2025 (Audited)
<b>1</b>	<b>Income from Operations</b>				
	(a) Net Sales / Income from operations	37,242.92	37,236.27	36,368.98	1,45,009.73
	(b) Other Income (Net)	105.63	95.28	34.40	122.81
	<b>Total Income</b>	<b>37,348.55</b>	<b>37,331.55</b>	<b>36,403.38</b>	<b>1,45,132.54</b>
<b>2</b>	<b>Expenses</b>				
	a) Consumption of raw materials	23,890.52	23,279.57	22,826.68	91,885.91
	b) Purchase of stock-in-trade	8,858.24	9,810.25	11,019.74	40,911.98
	c) Changes in inventories of finished goods, work in progress and stock in trade	296.07	241.85	(485.81)	(1,847.23)
	d) Employee benefits expense	686.66	613.19	518.25	2,299.16
	e) Finance costs	372.13	448.48	430.39	1,873.33
	f) Depreciation and amortisation expense	128.02	166.68	42.78	339.64
	g) Other expenses	1,555.05	1,446.00	1,214.51	5,490.11
	<b>Total Expenses</b>	<b>35,786.69</b>	<b>36,006.02</b>	<b>35,566.54</b>	<b>1,40,952.90</b>
<b>3</b>	<b>Profit before exceptional items and tax (1-2)</b>	<b>1,561.86</b>	<b>1,325.53</b>	<b>836.84</b>	<b>4,179.64</b>
<b>4</b>	Exceptional items	-	-	-	-
<b>5</b>	<b>Profit before tax (3-4)</b>	<b>1,561.86</b>	<b>1,325.53</b>	<b>836.84</b>	<b>4,179.64</b>
<b>6</b>	Tax expense				
	Current Tax	411.47	352.74	219.11	1,093.29
	Earlier Period Tax	-	-	-	4.86
	Deferred Tax Liability / (Asset)	(13.69)	(79.29)	(10.45)	(36.38)
<b>7</b>	<b>Net profit for the period (5-6)</b>	<b>1,164.08</b>	<b>1,052.08</b>	<b>628.18</b>	<b>3,117.87</b>
<b>8</b>	Share of Profit/(Loss) of Associates	(31.52)	-	-	-
<b>9</b>	<b>Total Profit for the period (7+8)</b>	<b>1,132.56</b>	<b>1,052.08</b>	<b>628.18</b>	<b>3,117.87</b>
<b>10</b>	Other comprehensive income, net of income tax	-	(2.78)	-	(2.78)
<b>11</b>	<b>Total comprehensive income for the period (9+10)</b>	<b>1,132.56</b>	<b>1,049.30</b>	<b>628.18</b>	<b>3,115.09</b>
<b>12</b>	Paid-up equity share capital	615.32	557.60	557.60	557.60
	Face value per share (Rs)	2.00	2.00	2.00	2.00
<b>13</b>	Earning per share (Rs) (not annualised)				
	- Basic	4.11	3.77	2.25	11.18
	- Diluted	4.10	3.77	2.25	11.18



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CIN : L52599TN1988PLC015731

Segment wise Revenue, Results and Capital Employed for the quarter ended June 30, 2025 (Consolidated)

[Rs in Lakhs]

S.No	Particulars	Quarter ended			Year ended
		June 30, 2025 (Unaudited)	March 31, 2025 (Audited)	June 30, 2024 (Unaudited)	March 31, 2025 (Audited)
1	<b>Segment Revenue</b>				
	a) Metal	27,964.25	27,913.34	26,578.31	1,08,755.12
	b) Metallic Oxides	11,404.73	9,856.70	11,830.97	42,174.91
	c) Plastic Additives	2,662.80	2,440.17	1,905.48	8,581.95
	d) Others	160.43	219.09	135.59	677.63
	Total	42,192.21	40,429.30	40,450.35	1,60,189.61
	Less: Inter Segment Turnover	4,949.29	3,193.03	4,081.37	15,179.88
	<b>Revenue from operations (Net)</b>	<b>37,242.92</b>	<b>37,236.27</b>	<b>36,368.98</b>	<b>1,45,009.73</b>
2	<b>Segment Results</b>				
	Profit (+) / Loss (-) before tax and finance cost				
	a) Metal	1,643.63	1,673.68	1,061.70	4,980.76
	b) Metallic Oxides	459.25	305.91	295.42	1,649.59
	c) Plastic Additives	93.41	145.56	142.69	591.90
	d) Others	(18.44)	11.13	(20.33)	32.57
	<b>Total</b>	<b>2,177.85</b>	<b>2,136.28</b>	<b>1,479.48</b>	<b>7,254.82</b>
	Less : Finance Cost	372.13	448.48	430.39	1,873.33
	Less: Other unallocable expenditure net off unallocable income	243.86	362.27	212.25	1,201.85
	Profit /(Loss) from continuing operations	1,561.86	1,325.53	836.84	4,179.64
	Profit /(Loss) from discontinuing operations	-	-	-	-
	<b>Profit Before Tax</b>	<b>1,561.86</b>	<b>1,325.53</b>	<b>836.84</b>	<b>4,179.64</b>
3	<b>Segment Assets</b>				
	a) Metal	15,546.91	11,295.93	10,495.64	11,295.93
	b) Metallic Oxides	10,011.36	6,813.22	8,624.39	6,813.22
	c) Plastic Additives	2,742.62	2,823.41	2,282.53	2,823.41
	d) Others	308.20	100.11	1,039.45	100.11
	e) Other unallocable corporate assets	3,550.61	1,528.28	1,063.10	1,528.28
	<b>Total assets</b>	<b>32,159.70</b>	<b>22,560.95</b>	<b>23,505.11</b>	<b>22,560.95</b>
4	<b>Segment Liabilities</b>				
	a) Metal	1,420.58	1,120.56	1,272.26	1,120.56
	b) Metallic Oxides	625.23	669.65	2,371.39	669.65
	c) Plastic Additives	805.53	473.55	828.96	473.55
	d) Others	40.07	28.72	388.26	28.72
	e) Other unallocable corporate liabilities	12,285.97	10,478.66	11,201.94	10,478.66
	<b>Total liabilities</b>	<b>15,177.38</b>	<b>12,771.14</b>	<b>16,062.81</b>	<b>12,771.14</b>
5	<b>Capital Employed (Segment assets-Segment liabilities)</b>				
	a) Metal	14,126.33	10,175.37	9,223.38	10,175.37
	b) Metallic Oxides	9,386.13	6,143.57	6,253.00	6,143.57
	c) Plastic Additives	1,937.09	2,349.86	1,453.57	2,349.86
	d) Others	268.13	71.39	651.19	71.39
	<b>Total capital employed in segments</b>	<b>25,717.68</b>	<b>18,740.19</b>	<b>17,581.14</b>	<b>18,740.19</b>
	Unallocable corporate assets less corporate liabilities	(8,735.36)	(8,950.38)	(10,138.84)	(8,950.38)
	<b>Total Capital Employed</b>	<b>16,982.32</b>	<b>9,789.81</b>	<b>7,442.30</b>	<b>9,789.81</b>

For **POCL ENTERPRISES LIMITED**



**SUNIL KUMAR  
BANSAL**

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

Place : Chennai  
Date : August 11, 2025

**Notes:**

- 1 The above standalone & consolidated quarterly financial results for the period ended June 30, 2025 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 11, 2025. The Statutory Auditors have carried out limited review of the financial statements for the quarter ended June 30, 2025.
- 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 Pursuant to the shareholders' approval vide ordinary resolution passed at the Annual General Meeting held on September 23, 2024, the Company has sub-divided its then existing 55,75,992 Equity Shares having face value of Rs. 10/- each into 2,78,79,960 Equity Shares having face value of Rs. 2/- each, effective from October 25, 2024 ("Record Date"). The Earnings Per Share (EPS) numbers of the current quarter and year ended March 31, 2025 and all comparative periods presented above have been restated to give effect of the share split.
- 5 Consequent to the approval of the Board of Directors at their meeting held on April 03, 2025, and subsequent approval by the shareholders vide special resolutions passed at the Extra-ordinary General Meeting held on April 28, 2025, and receipt of the in-Principal Approval from the Bombay Stock Exchange on June 04, 2025, the Board of Directors on June 18, 2025, has allotted –  
  
(a) 28,86,123 fully paid up equity shares of Rs. 2/- each at a premium of Rs. 200/- per share,  
(b) 5,62,782 Convertible Warrants of Rs. 2/- each at a premium of Rs. 200/- per warrant, carrying an entitlement to subscribe to an equivalent number of equity shares  
- to certain identified promoter/promoter group and non-promoter persons/ entities through private placement by way of preferential allotment.  
  
Each warrant is convertible into one equity share within a period of 18 months from the date of allotment at the option of warrant holder. As per the terms of allotment of warrants, the company has received subscription money of Rs. 2,84,20,491/- i.e., equivalent to 25% of the warrant issue price and the balance 75% shall be paid by the warrant holder at the time of allotment of equity share pursuant to exercise of option. None of the warrant holders have exercised their option till June 30, 2025.
- 6 During the previous quarter ended June 30, 2025, the Company has acquired 40% of the Equity shares and 85% of the Non-cumulative Non-Convertible Redeemable Preference Shares of M/s. PlanetFirst Green Private Limited, by executing Shareholders' Agreement and Share Purchase Agreement. Consequently, M/s. PlanetFirst Green Private Limited has become an Associate Company of POCL Enterprises Limited.
- 7 The Consolidated financial results include the financial results of the Company and its Associate from the quarter ended June 30, 2025.
- 8 The standalone & consolidated financial results for the quarter ended March 31, 2025 is balancing figure between audited figures in respect of the full financial year ended March 2025 and the unaudited published year-to-date figures upto the third quarter ended December 31, 2024 which was subjected to limited review.
- 9 Figures of the previous periods have been regrouped, wherever necessary.

For **POCL ENTERPRISES LIMITED****SUNIL KUMAR  
BANSAL****Sunil Kumar Bansal  
Managing Director  
DIN : 00232617**Digitaly signed by SUNIL KUMAR BANSAL  
DN: cn=SUNIL KUMAR BANSAL, o=POCL ENTERPRISES LIMITED, ou=CHENNAI, email=sunil.kumar.bansal@pocl.com, c=IN  
c=POCL  
email=sunil.kumar.bansal@pocl.com, o=POCL ENTERPRISES LIMITED, ou=CHENNAI, email=sunil.kumar.bansal@pocl.com, c=IN  
c=POCL  
email=sunil.kumar.bansal@pocl.com, o=POCL ENTERPRISES LIMITED, ou=CHENNAI, email=sunil.kumar.bansal@pocl.com, c=IN  
Date: 2025.08.11 14:05:38 +05'30'Place : Chennai  
Date : August 11, 2025



# *DARPAN & ASSOCIATES*

*CHARTERED ACCOUNTANT*

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

[darpannassociates@gmail.com](mailto:darpannassociates@gmail.com)

**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON CONSOLIDATED UNAUDITED FINANCIAL RESULTS OF POCL ENTERPRISES LIMITED FOR THE QUARTER ENDED JUNE 30, 2025 PURSUANT TO THE REGULATION 33 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015, AS AMENDED**

**TO THE BOARD OF DIRECTORS OF  
POCL ENTERPRISES LIMITED**

1. We have reviewed the accompanying Statement of consolidated unaudited financial results of **POCL Enterprises Limited** (hereinafter referred to as 'the Parent'), and its share of the net profit/(loss) after tax and total comprehensive income/loss of its associate for the quarter ended June 30, 2025 ('the Statement') attached herewith, being submitted by the Parent pursuant to the requirements of Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations, 2015").
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 ("the Act") read with relevant rules issued thereunder ("Ind AS 34") and other recognised accounting principles generally accepted in India and is in compliance with the Listing Regulations, 2015. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the circular issued by the Securities and Exchange Board of India under Regulation 33 (8) of the Listing Regulations, 2015, as amended, to the extent applicable.

4. This Statement includes the results of the Parent and PlanetFirst Green Private Limited (Associate).
5. Based on our review conducted and procedures performed as stated in paragraph 3 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 Ind AS 34 and other recognised accounting principles generally accepted in India has not disclosed the information required to be disclosed in terms of the Listing Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.







# DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

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6. The consolidated unaudited financial results also include the Parent's share of net profit / (loss) after tax of Rs. (31.52 lakhs) and total comprehensive income /(loss) of Rs. (31.52 lakhs) for the quarter ended June 30, 2025, as considered in the consolidated unaudited financial results, in respect of an associate, based on their interim financial statements/ financial information/ financial results which have not been reviewed / audited by their auditors. According to the information and explanations given to us by the Management, these interim financial statements / financial information / financial results are not material to the Parent.

Our conclusion on the Statement is not modified in respect of the above matters.

**For Darpan & Associates**

**ICAI Firm Registration No.016156S**

**Chartered Accountants**

*Kumar*  
**Darpan Kumar**

**Partner**

**Membership No. 235817**

**UDIN: 25235817BMILNP1284**



**Place : Chennai**

**Date : August 11, 2025**