



REF: POEL/BNS/BSE/2024 - 25/07
MAY 27, 2024

BSE LIMITED
PHIROZE JEEJEEBHOY TOWERS
DALAL STREET
MUMBAI- 400001

Scrip Code - 539195

DEAR SIR,

Sub: Annual Secretarial Compliance Report for the Financial Year 2023-24
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 March 31, 2024 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

Willington 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

SECRETARIAL COMPLIANCE REPORT

(For the financial year ended 31.03.2024)

*{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,
1st 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, 1st 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, 2024, 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, 2024 ("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



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

and circulars/ guidelines issued thereunder;

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 Responsibility	Remarks

¹ There were no events requiring compliance during the audit period

² Not applicable to the Company, as there was no buy-back by the Company during the year.

³ Not applicable to the Company, as the Company does not have any Employee Stock Option Scheme.

⁴ Not applicable to the Company, as the Company has not issued or listed Non-Convertible Securities



					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	Observations/ Remarks of the Practicing Company Secretary in the previous reports (PCS)	Observations made in the secretarial compliance report for the years ended	Compliance Requirement (Regulations/ circulars/ guidelines including specific clause)	Details of Violation/ deviations and actions taken/ penalty imposed if any, on the listed entity	Remedial Actions, if taken by the listed entity	Comments of the PCS on the actions taken by the listed entity
1	There was a delay of two days in disclosure of public notice advertised on 23.07.2022	31 st March 2023	The Listed entity has to provide all the required disclosure(s) under Regulation 30 along with Schedule III of SEBI LODR Regulations, 2015 within the time limits prescribed thereunder.	No penalty imposed	Not Applicable	Not Applicable
2	Delay of four days in Intimation of loss of share certificate	31 st March 2023	The Listed entity shall submit information regarding	No penalty imposed	Not Applicable	Not Applicable



			loss of share certificates and issue of the duplicate certificates, to the stock exchange within two days of its getting information			
3	Certificate U/R 40(10) issued within time but dissemination to stock exchange was delayed by four days	31 st March 2023	The listed entity shall ensure that the certificate mentioned at sub-regulation (9) of regulation 40, shall be filed with the stock exchange(s) simultaneously	No penalty imposed	Not Applicable	Not Applicable

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

Sr. No.	Particulars	Compliance Status (Yes/No/NA)	Observations/Remarks by PCS*
1.	Secretarial Standards: 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.	Yes	-
2.	Adoption and timely updation of the Policies:		-



	<ul style="list-style-type: none"> • All applicable policies under SEBI Regulations are adopted with the approval of board of directors of the listed entities • All the policies are in conformity with SEBI Regulations and have been reviewed & updated on time, as per the regulations/circulars/guidelines issued by SEBI. 	Yes	
3.	<p>Maintenance and disclosures on Website:</p> <ul style="list-style-type: none"> • The Listed entity is maintaining a functional website • Timely dissemination of the documents/ information under a separate section on the website • Web-links provided in annual corporate governance reports under Regulation 27(2) are accurate and specific which re- directs to the relevant document(s)/ section of the website. 	Yes	
4.	<p>Disqualification of Director:</p> <p>None of the Director(s) of the listed entity is/are disqualified under Section 164 of Companies Act, 2013 as confirmed by the listed entity.</p>	Yes	
5.	<p>Details related to Subsidiaries of listed entities have been examined w.r.t.:</p> <p>(a) Identification of material subsidiary companies (b) Disclosure requirement of material as well as other subsidiaries</p>	Not Applicable	
6.	<p>Preservation of Documents:</p> <p>The listed entity is preserving and maintaining records as prescribed</p>	Yes	



	under SEBI Regulations and disposal of records as per Policy of Preservation of Documents and Archival policy prescribed under SEBI LODR Regulations, 2015.		
7.	Performance Evaluation: 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	-
8.	Related Party Transactions: (a) The listed entity has obtained prior approval of Audit Committee for all Related party transactions; or (b) In case no prior approval obtained, the listed entity has provided detailed reasons along with confirmation whether the transactions were subsequently approved/ ratified/ rejected by the audit committee.	Yes NA	-
9.	Disclosure of events or information: 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.	Yes	-
10.	Prohibition of Insider Trading: The listed entity is in compliance with Regulation 3(5) & 3(6) of SEBI (Prohibition of Insider Trading) Regulations, 2015.	Yes	-
11.	Actions taken by SEBI or Stock Exchange(s), if any:	Yes	-



	<p>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 (or)</p> <p>The actions taken against the listed entity/ its promoters/ directors/ subsidiaries either by SEBI or by Stock Exchanges are specified in the last column.</p>		
12.	<p>Resignation of statutory auditors from the listed entity or its material subsidiaries:</p> <p>In case of resignation of statutory auditor from the listed entity or any of its material subsidiaries during the financial year, the listed entity and/ or its material subsidiary(ies) has /have complied with paragraph 6.1 and 6.2 of section V-D of Chapter V of the Master Circular on compliance with the provisions of the LODR Regulations by the listed entities.</p>	Not Applicable	There was no instance of resignation of Statutory Auditor of the company during the period under review
13.	<p>Additional non-compliances, if any:</p> <p>No additional non-compliance observed for any SEBI regulation/circular/guidance note etc.</p>	Yes, other than delay mentioned in next column	Certificate under Regulation 40(9) of SEBI (LODR) for the year ended 31.03.2023 issued on time, but intimation to stock exchange delayed by 9 days



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.



Deepa V. Ramani

Place: Chennai
Date: 23/05/2024

Deepa V. Ramani
Practising Company Secretary
FCS 5574; CP 8760
UDIN: F005574F000427963
PR No: 598/2019