



POCL Enterprises Limited

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Statement of Unaudited Financial Results for the quarter and six months ended September 30, 2025

(in INR Lakhs)

S. No	Particulars	Standalone						Consolidated (refer note 9 below)		
		Quarter ended			Six months ended		Year ended Mar 31, 2025 (Audited)	Quarter ended		Six Months ended
		Sep 30, 2025 (Unaudited)	Jun 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)	Sep 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)		Sep 30, 2025 (Unaudited)	Jun 30, 2025 (Unaudited)	Sep 30, 2025 (Unaudited)
1	Income from Operations									
2	Net Sales / Income from operations	36,255.39	37,242.92	37,292.69	73,498.31	73,661.67	1,45,009.73	36,255.39	37,242.92	73,498.31
3	Other Income (Net)	101.17	4.14	(13.98)	105.31	20.42	122.81	101.17	4.14	105.31
4	Total Income (1+2)	36,356.56	37,247.06	37,278.71	73,603.62	73,682.09	1,45,132.54	36,356.56	37,247.06	73,603.62
5	Expenses									
6	Cost of materials consumed	25,502.63	23,890.52	25,501.69	49,393.15	48,328.37	92,087.46	25,502.63	23,890.52	49,393.15
7	Purchase of stock-in-trade	9,454.32	8,858.24	9,923.79	18,312.56	20,943.53	40,911.98	9,454.32	8,858.24	18,312.56
8	Changes in inventories of work-in-progress, stock-in-trade and finished goods	(2,720.46)	296.07	(1,999.49)	(2,424.39)	(2,485.30)	(1,847.22)	(2,720.46)	296.07	(2,424.39)
9	Employee benefit expenses	701.52	686.66	564.92	1,388.18	1,083.17	2,299.16	701.52	686.66	1,388.18
10	Finance costs	453.24	372.13	493.10	825.37	923.49	1,873.33	453.24	372.13	825.37
11	Depreciation and amortization expense	142.58	128.02	53.08	270.60	95.86	339.65	142.58	128.02	270.60
12	Other expenses	1,504.41	1,453.56	1,444.76	2,957.97	2,659.27	5,288.54	1,504.41	1,453.56	2,957.97
13	Total Expenses	35,038.24	35,685.20	35,981.85	70,723.44	71,548.39	1,40,952.90	35,038.24	35,685.20	70,723.44
14	Profit before exceptional items and tax (3-4)	1,318.32	1,561.86	1,296.85	2,880.18	2,133.70	4,179.64	1,318.32	1,561.86	2,880.18
15	Exceptional items	-	-	-	-	-	-	-	-	-
16	Profit before tax (5+6)	1,318.32	1,561.86	1,296.85	2,880.18	2,133.70	4,179.64	1,318.32	1,561.86	2,880.18
17	Tax expense									
18	Current tax	333.58	411.47	332.34	745.05	551.45	1,093.29	333.58	411.47	745.05
19	Earlier Period Tax	-	-	4.86	-	4.86	4.86	-	-	-
20	Deferred tax charge/ (credit)	9.24	(13.69)	(2.36)	(4.45)	(12.81)	(36.38)	9.24	(13.69)	(4.45)
21	Total Tax Expenses	342.82	397.78	334.84	740.60	543.50	1,061.77	342.82	397.78	740.60
22	Net Profit for the period (7-8)	975.50	1,164.08	962.01	2,139.58	1,590.20	3,117.87	975.50	1,164.08	2,139.58
23	Share of Profit / (Loss) of Associates	-	-	-	-	-	-	(149.50)	(31.52)	(181.02)
24	Net Profit for the period after Share of Profit / (Loss) of Associates (9-10)	975.50	1,164.08	962.01	2,139.58	1,590.20	3,117.87	826.00	1,132.56	1,958.56
25	Other comprehensive income, net of income tax									
26	a. (i) items that will not be reclassified to profit or loss	(1.80)	-	-	(1.80)	-	(3.72)	(1.80)	-	(1.80)
27	(ii) income tax relating to items that will not be reclassified to profit or loss	0.48	-	-	0.48	-	0.94	0.48	-	0.48
28	b. (i) items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-
29	(ii) income tax relating to items that will be reclassified to profit or loss	-	-	-	-	-	-	-	-	-
30	Total other comprehensive income/ (loss), net of income tax	(1.32)	-	-	(1.32)	-	(2.78)	(1.32)	-	(1.32)
31	Total comprehensive income for the period (11+12)	974.18	1,164.08	962.01	2,138.26	1,590.20	3,115.09	824.68	1,132.56	1,957.24
32	Paid-up equity share capital	615.32	615.32	557.60	615.32	557.60	557.60	615.32	615.32	615.32
33	Face value per share (₹)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
34	Other Equity	NA	NA	NA	NA	NA	9,232.20	NA	NA	NA
35	Earning per share (₹) (not annualised)									
36	- Basic	3.30	4.11	3.45	7.24	5.70	11.18	2.80	4.00	6.63
37	- Diluted	3.27	4.10	3.45	7.17	5.70	11.18	2.77	3.99	6.56



Explanatory Notes to the Statement of Unaudited Financial Results for the quarter and six months ended September 30, 2025

- The above results for the quarter and six months ended September 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 November 14, 2025. The statutory auditors of the Company have expressed an unmodified opinion on the above results.
- These results have been prepared in accordance with the Indian Accounting Standard 2015 (referred to as "Ind AS") 34 Interim Financial Reporting prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules as amended from time to time.
- The format for audited quarterly results as prescribed in SEBI's Circular CIR/CFD/CMD/15/2015 dated November 30, 2015 has been modified to comply with the requirements of SEBI's circular dated July 5, 2016, Ind AS and Schedule III (Part II) to the Companies Act, 2013, which are applicable to companies that are required to comply with Ind AS.
- The Code of Social Security 2020 ("Code") relating to employees benefit during employment and post employment received presidential assent in September 2020. The code has also been published in the official Gazette of India. However, the date on which the code will come into effect has not been notified. The Company will assess the impact of the code when it comes into effect and will record any related impact in the period when the code becomes effective.

5 Statement of assets and liabilities

(in INR Lakhs)

Particulars	Standalone			Consolidated
	As at		As at	As at
	Sept 30, 2025 (Unaudited)	Sept 30, 2024 (Unaudited)	Mar 31, 2025 (Audited)	Sep 30, 2025 (Unaudited) (refer note 9 below)
Assets				
Non-current assets				
Property, plant and equipment	4,391.10	3,268.43	4,158.22	4,391.10
Right of use assets	239.29	102.42	269.42	239.29
Intangible assets	5.60	3.04	6.96	5.60
Intangible assets under development	-	3.55	-	-
Capital work in progress	200.62	691.19	140.90	200.62
Financial assets				
Investments	1,104.15	-	-	923.13
Other financial assets	63.49	55.31	56.02	63.49
Other non-current assets	874.15	42.53	90.95	874.15
Deferred tax assets (net)	127.43	97.99	122.49	127.43
	7,005.83	4,264.46	4,844.96	6,824.81
Current assets				
Inventories	15,543.43	11,096.05	8,879.62	15,543.43
Financial Assets				
Investment	365.41	28.91	30.01	365.41
Trade receivables	7,708.42	7,629.86	4,842.85	7,708.42
Cash and cash equivalents	0.90	1.70	1.93	0.90
Bank balances other than above	338.48	275.40	822.10	338.48
Loans	4,905.71	3.49	3.35	4,905.71
Other financial assets	65.21	48.00	64.72	65.21
Other current assets	3,464.37	2,996.05	3,071.40	3,464.37
	32,391.93	22,079.46	17,715.98	32,391.93
Total - Assets	39,397.76	26,343.92	22,560.94	39,216.74
Equity and Liabilities				
Equity				
Equity share capital	615.32	557.60	557.60	615.32
Other Equity	16,940.35	7,846.71	9,232.20	16,759.33
	17,555.67	8,404.31	9,789.80	17,374.65
Non current liabilities				
Financial Liabilities				
Borrowings	613.94	960.17	724.46	613.94
Lease liability	204.02	86.52	230.18	204.02
Provisions	270.42	270.52	243.96	270.42
	1,088.38	1,317.21	1,198.60	1,088.38
Current liabilities				
Financial Liabilities				
Borrowings	16,174.59	13,242.55	9,730.70	16,174.59
Lease liability	50.94	16.41	48.36	50.94
Trade payables				
(a) Outstanding dues to Micro enterprises and Small enterprises	654.90	406.34	246.45	654.90
(b) Outstanding dues to Creditors other than Micro and Small enterprises	2,151.25	1,835.19	970.70	2,151.25
Other financial liabilities	50.27	6.65	110.86	50.27
Other current liabilities	1,244.95	435.74	306.70	126.08
Provisions	126.08	679.52	119.52	1,244.95
Current Tax Liabilities	300.73	-	39.25	300.73
	20,753.71	16,622.40	11,572.54	20,753.71
Total - Equity and Liabilities	39,397.76	26,343.92	22,560.94	39,216.74



6 Statement of cash flow

(in INR Lakhs)

Particulars	Standalone			Consolidated
	Six months ended		Year ended Mar 31, 2025 (Audited)	Six months ended
	Sep 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)		Sep 30, 2025 (Unaudited) (refer note 9)
Cash Flow From Operating Activities				
Profit before income tax	2,880.18	2,133.70	4,179.64	2,880.18
Adjustments for				
Depreciation and amortisation expense	270.60	95.86	339.65	270.60
Interest income	(92.57)	(4.98)	(20.27)	(92.57)
Finance costs	825.37	923.49	1,873.33	825.37
(Profit)/ Loss on sale of fixed asset	-	0.04	0.04	-
(Profit)/ Loss on sale of investments	(5.42)	(4.93)	(6.02)	(5.42)
Bad debts written off	-	(0.13)	1.87	-
	3,878.16	3,143.05	6,368.24	3,878.16
Change in operating assets and liabilities				
(Increase)/ decrease in loans	(4,902.36)	(1.60)	(1.46)	(4,902.36)
(Increase)/ decrease in Other financial assets	(6.64)	(22.46)	(38.63)	(6.64)
(Increase)/ decrease in inventories	(6,663.81)	(4,323.64)	(2,107.20)	(6,663.81)
(Increase)/ decrease in trade receivables	(2,865.57)	(454.78)	2,330.23	(2,865.57)
(Increase)/ decrease in Other assets	(368.44)	(462.38)	(883.54)	(368.44)
Increase/ (decrease) in provisions and other liabilities	908.90	222.10	158.43	908.90
Increase/ (decrease) in trade payables	1,589.00	396.71	(627.67)	1,589.00
Cash generated from operations	(8,430.76)	(1,503.00)	5,198.40	(8,430.76)
Less : Income taxes paid (net of refunds)	(483.56)	(399.26)	(1,155.90)	(483.56)
Net cash from operating activities (A)	(8,914.32)	(1,902.26)	4,042.50	(8,914.32)
Cash Flows From Investing Activities				
Purchase of PPE and intangibles (including changes in CWIP)	(531.74)	(814.02)	(1,390.47)	(531.74)
Sale proceeds of PPE/Tools and Implements/Stores and Spares	-	(0.04)	22.87	-
Investment in preference shares of Associate Company	(1,700.00)	-	-	(1,700.00)
Investment in equity shares of Associate Company	(200.00)	-	-	(200.00)
(Purchase)/ disposal proceeds of Current Investments (net)	(329.98)	76.91	76.91	(329.98)
(Investments in)/ Maturity of fixed deposits with banks (net)	483.62	(141.80)	(688.50)	483.62
Interest income	58.23	4.44	18.47	58.23
Net cash used in investing activities (B)	(2,219.87)	(874.51)	(1,960.72)	(2,219.87)
Cash Flows From Financing Activities				
Proceeds from issue of equity share capital	57.72	-	-	57.72
Proceeds from issue of share warrants	2.81	-	-	2.81
Securities premium from issue of equity share capital (net of expenses)	5,501.05	-	-	5,501.05
Securities premium from issue of share warrants	281.39	-	-	281.39
Proceeds from/ (repayment of) long term borrowings (net)	(110.52)	79.87	(155.84)	(110.52)
Proceeds from/ (repayment of) short term borrowings (net)	6,443.88	3,621.09	109.23	6,443.88
Finance costs	(790.79)	(922.63)	(1,857.88)	(790.79)
Dividend paid	(215.36)	-	(139.40)	(215.36)
Repayment of lease liability	(37.02)	(2.10)	(38.20)	(37.02)
Net cash from/ (used in) financing activities (C)	11,133.16	2,776.23	(2,082.09)	11,133.16
Net decrease in cash and cash equivalents (A+B+C)	(1.03)	(0.54)	(0.31)	(1.03)
Cash and cash equivalents at the beginning of the financial year	1.93	2.24	2.24	1.93
Cash and cash equivalents at end of the year	0.90	1.70	1.93	0.90



7 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". No comparative figures have been provided for quarter and six months ended September 30, 2024 and for the year ended March 31, 2025 as the investment in the associate is made only during June 30, 2025. Also refer note 9 below.

Segment Information (Consolidated basis)

(in INR Lakhs)

Particulars	Quarter ended			Six months ended		Year ended
	Sep 30, 2025 (Unaudited)	Jun 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited) (refer note above)	Sep 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited) (refer note above)	Mar 31, 2025 (Audited) (refer note above)
Segment Revenue						
a) Metal	29,305.35	27,964.25	NA	57,269.60	NA	NA
b) Metallic Oxides	9,228.13	11,404.73	NA	20,632.86	NA	NA
c) Plastic Additives	2,536.01	2,662.80	NA	5,198.81	NA	NA
d) Others	215.98	160.43	NA	376.41	NA	NA
Total	41,285.47	42,192.21	NA	83,477.68	NA	NA
Less: Inter Segment Turnover	5,030.08	4,949.29	NA	9,979.37	NA	NA
Revenue from operations (Net)	36,255.39	37,242.92	NA	73,498.31	NA	NA
Segment Results						
Profit (+) / Loss (-) before tax and finance cost						
a) Metal	1,684.61	1,643.63	NA	3,328.24	NA	NA
b) Metallic Oxides	337.77	459.25	NA	797.02	NA	NA
c) Plastic Additives	105.18	93.41	NA	198.59	NA	NA
d) Others	34.65	-18.44	NA	16.21	NA	NA
Total	2,162.21	2,177.85	NA	4,340.06	NA	NA
Add/ Less : Finance Cost	453.24	372.13	NA	825.37	NA	NA
Less: Other unallocable expenditure net off unallocable income	390.65	243.86	NA	634.51	NA	NA
Profit/(Loss) from continuing operations	1,318.32	1,561.86	NA	2,880.18	NA	NA
Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
Profit Before Tax	1,318.32	1,561.86	NA	2,880.18	NA	NA
Segment Assets						
a) Metal	20,702.02	15,578.43	NA	20,702.02	NA	NA
b) Metallic Oxides	7,803.44	10,011.36	NA	7,803.44	NA	NA
c) Plastic Additives	2,737.54	2,742.62	NA	2,737.54	NA	NA
d) Others	302.51	308.20	NA	302.51	NA	NA
e) Other unallocable corporate assets	7,671.23	3,519.09	NA	7,671.23	NA	NA
Total assets	39,216.74	32,159.70	NA	39,216.74	NA	NA
Segment Liabilities						
a) Metal	3,808.97	1,420.58	NA	3,808.97	NA	NA
b) Metallic Oxides	1,551.54	625.23	NA	1,551.54	NA	NA
c) Plastic Additives	406.10	805.53	NA	406.10	NA	NA
d) Others	53.30	40.07	NA	53.30	NA	NA
e) Other unallocable corporate liabilities	16,022.18	12,285.97	NA	16,022.18	NA	NA
Total liabilities	21,842.09	15,177.38	NA	21,842.09	NA	NA
Capital Employed (Segment assets-Segment liabilities)						
a) Metal	16,893.05	14,157.85	NA	16,893.05	NA	NA
b) Metallic Oxides	6,251.90	9,386.13	NA	6,251.90	NA	NA
c) Plastic Additives	2,331.44	1,937.09	NA	2,331.44	NA	NA
d) Others	249.21	268.13	NA	249.21	NA	NA
Total capital employed in segments	25,725.60	25,749.20	NA	25,725.60	NA	NA
Unallocable corporate assets less corporate liabilities	(8,350.95)	(8,766.88)	NA	(8,350.95)	NA	NA
Total Capital Employed	17,374.65	16,982.32	NA	17,374.65	NA	NA



Segment Information (Standalone basis)

(in INR Lakhs)

Particulars	Quarter ended			Six months ended		Year ended Mar 31, 2025 (Audited)
	Sep 30, 2025 (Unaudited)	Jun 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)	Sep 30, 2025 (Unaudited)	Sep 30, 2024 (Unaudited)	
Segment Revenue						
a) Metal	29,305.35	27,964.25	26,377.84	57,269.60	52,956.15	1,08,755.12
b) Metallic Oxides	9,228.13	11,404.73	12,001.05	20,632.86	23,832.02	42,174.91
c) Plastic Additives	2,536.01	2,662.80	2,262.25	5,198.81	4,167.73	8,581.95
d) Others	215.98	160.43	135.08	376.41	270.67	677.63
Total	41,285.47	42,192.21	40,776.22	83,477.68	81,226.57	1,60,189.61
Less: Inter Segment Turnover	5,030.08	4,949.29	3,483.53	9,979.37	7,564.90	15,179.88
Revenue from operations (Net)	36,255.39	37,242.92	37,292.69	73,498.31	73,661.67	1,45,009.73
Segment Results						
Profit (+) / Loss (-) before tax and finance cost						
a) Metal	1,684.61	1,643.63	1,376.44	3,328.24	2,438.14	4,980.76
b) Metallic Oxides	337.77	459.25	587.01	797.02	882.43	1,649.59
c) Plastic Additives	105.18	93.41	102.26	198.59	244.95	591.90
d) Others	34.65	(18.44)	19.27	16.21	(1.06)	32.57
Total	2,162.21	2,177.85	2,084.98	4,340.06	3,564.46	7,254.82
Add/ Less : Finance Cost	453.24	372.13	493.10	825.37	923.49	1,873.33
Less: Other unallocable expenditure net off unallocable income	390.65	243.86	295.02	634.51	507.27	1,201.85
Profit/(Loss) from continuing operations	1,318.32	1,561.86	1,296.86	2,880.18	2,133.70	4,179.64
Profit/(Loss) from discontinuing operations	-	-	-	-	-	-
Profit Before Tax	1,318.32	1,561.86	1,296.86	2,880.18	2,133.70	4,179.64
Segment Assets						
a) Metal	20,702.02	15,578.43	12,950.95	20,702.02	12,950.95	11,295.93
b) Metallic Oxides	7,803.44	10,011.36	8,679.42	7,803.44	8,679.42	6,813.22
c) Plastic Additives	2,737.54	2,742.62	3,138.05	2,737.54	3,138.05	2,823.41
d) Others	302.51	308.20	250.23	302.51	250.23	100.11
e) Other unallocable corporate assets	7,852.25	3,550.61	1,325.27	7,852.25	1,325.27	1,528.28
Total assets	39,397.76	32,191.22	26,343.92	39,397.76	26,343.92	22,560.95
Segment Liabilities						
a) Metal	3,808.97	1,420.58	3,750.91	3,808.97	3,750.91	1,120.56
b) Metallic Oxides	1,551.54	625.23	1,732.48	1,551.54	1,732.48	669.65
c) Plastic Additives	406.10	805.53	511.37	406.10	511.37	473.55
d) Others	53.30	40.07	10.22	53.30	10.22	28.72
e) Other unallocable corporate liabilities	16,022.18	12,285.97	11,934.63	16,022.18	11,934.63	10,478.66
Total liabilities	21,842.09	15,177.38	17,939.61	21,842.09	17,939.61	12,771.14
Capital Employed (Segment assets-Segment liabilities)						
a) Metal	16,893.05	14,157.85	9,200.04	16,893.05	9,200.04	10,175.37
b) Metallic Oxides	6,251.90	9,386.13	6,946.94	6,251.90	6,946.94	6,143.57
c) Plastic Additives	2,331.44	1,937.09	2,626.68	2,331.44	2,626.68	2,349.86
d) Others	249.21	268.13	240.01	249.21	240.01	71.39
Total capital employed in segments	25,725.60	25,749.20	19,013.67	25,725.60	19,013.67	18,740.19
Unallocable corporate assets less corporate liabilities	(8,169.93)	(8,735.36)	(10,609.36)	(8,169.93)	(10,609.36)	(8,950.38)
Total Capital Employed	17,555.67	17,013.84	8,404.31	17,555.67	8,404.31	9,789.81



- 8 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 INR 10/- each into 2,78,79,960 equity shares having face value of INR 2/- each, effective from October 25, 2024 ("Record Date"). The earnings per share numbers for all the comparative periods presented above have been restated to give effect of the share split.
- 9 During the previous quarter ended June 30, 2025, the Company has acquired 40% of the equity shares and made an 85% investment in the non-cumulative non-convertible redeemable preference shares of M/s. PlanetFirst Green Private Limited. Accordingly, M/s. PlanetFirst Green Private Limited has become an associate Company of POCL Enterprises Limited and results of the associate company have been consolidated with the results of the Company using equity method prescribed in Ind AS 28.
- The investment in the associate company has been made only during the quarter ended June 30, 2025. Accordingly, no comparative figures for the quarter and six months ended September 30, 2024 and for the year ended March 31, 2025 have been provided in the consolidated unaudited results as well as in the consolidated statement of assets and liabilities and consolidated statement of cash flows presented above.
- 10 During the current quarter, the shareholders of the Company approved a final dividend of 35% (i.e., ₹0.70 per equity share of ₹2 each) for the year ended March 31, 2025 at the Annual General Meeting held on September 26, 2025.
- 11 The Board of Directors have declared an interim dividend of 20% (i.e., ₹0.40 per equity share of ₹2 each) in the Board meeting held on November 14, 2025
- 12 Previous period figures have been regrouped/ reclassified, where necessary.

Place: Chennai
Date : November 14, 2025



for POCL Enterprises Limited


Sunil Kumar Bansal
Managing Director
DIN : 00232617



CNGSN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

Swathi Court, Flat No. C & D, No. 43, Vijayaraghava Road

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Limited Review Report
on the Standalone Unaudited Financial Results for the quarter and six months ended September 30, 2025 of
M/s POCL Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015

The Board of Directors
POCL Enterprises Limited
"Willingdon Crescent", 1st Floor,
No. 6/2, Pycrofts Garden Road,
Nungambakkam, Chennai - 600 006

1. We have reviewed the standalone unaudited financial results of M/s POCL Enterprises Limited (the "Company") for the quarter and six months ended September 30, 2025 which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter and six months ended September 30, 2025' together with the notes thereon (the "Statement"). The Statement has been prepared by the Company's management pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended, which has been initialled by us for identification purposes. The Statement is the responsibility of the Company's Management and has been approved by its Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

Our responsibility is to express a conclusion on the Statement based on our review.

2. We have 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.
3. A 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. We did not review/ audit the financial results of the Company for the quarter and six months ended September 30, 2024, for the quarter ended June 30, 2025 and for the year ended March 31, 2025, which were reviewed/ audited by the predecessor auditors, who have issued unmodified opinion on those results vide their report dated November 4, 2024, May 5, 2025 and August 11, 2025, respectively. Our conclusion on the Statement, insofar as it relates to the figures for the aforesaid period is based solely on the report of the predecessor auditors.



CNGSN & Associates LLP

Chartered Accountants

Continuation sheet

5. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CNGSN & ASSOCIATES LLP

Chartered Accountants

Firm Registration No.004915S/ S200036

Chinnamy Ganesan

(CHINNSAMY GANESAN)

Partner

Membership No. 027501

UDIN: 25027501BMLCCM4487



Place: Chennai

Date: November 14, 2025



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Limited Review Report

**on the Consolidated Unaudited Financial Results for the quarter and six months ended September 30, 2025 of
M/s POCL Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure
Requirements) Regulations, 2015**

The Board of Directors
POCL Enterprises Limited
"Willingdon Crescent", 1st Floor,
No. 6/2, Pycrofts Garden Road,
Nungambakkam, Chennai - 600 006

1. We have reviewed the consolidated unaudited financial results of M/s POCL Enterprises Limited and its associate (the "Group") for the quarter and six months ended September 30, 2025 which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter and six months ended September 30, 2025' together with the notes thereon (the "Statement"). The Statement has been prepared by the Parent Company's management pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (the "Listing Regulations, 2015"), as amended, which has been initialled by us for identification purposes.

The Statement is the responsibility of the Parent Company's Management and has been approved by its Board of Directors which has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34, "Interim Financial Reporting" prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India.

Our responsibility is to express a conclusion on the Statement based on our review.

2. We have 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.
3. A 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. The consolidated financial results for the quarter and six months ended September 30, 2025 include the results of M/s Planetfirst Green Private Limited, an associate company accounted under equity method. We have not carried out any review of the financial results of the above associate for the quarter and six months ended September 30, 2025 that reflect total comprehensive income (comprising of share of loss from the associate) of (-) Rs.181.02 Lakhs for the quarter and six months ended on that date, as considered in the Statement. Since the consolidation has been done on the basis of equity method as per Ind AS 28, the aforesaid Statement does not include any assets, cash flows and total revenue of the associate.

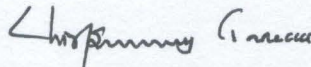


The financial results of the associate are unaudited/ not limited reviewed and have been furnished to us by the management and our opinion on the Statement. in so far as it relates to the amounts and disclosures included in respect of the associate is based solely on such unaudited financial results. Accordingly. we do not express any opinion on the completeness and fair presentation of the unaudited results.

Our limited review report is not modified in respect of the above matter.

1. We did not review/ audit the consolidated financial results of the Company for the quarter for the quarter ended June 30, 2025 which were reviewed by the predecessor auditors, who have issued unmodified opinion on those results vide their report dated August 11, 2025. Our conclusion on the Statement, insofar as it relates to the figures for the aforesaid period is based solely on the report of the predecessor auditors.
2. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of the applicable regulations of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For CNGSN & ASSOCIATES LLP
Chartered Accountants
Firm Registration No.004915S/ S200036


(CHINNSAMY GANESAN)
Partner
Membership No. 027501
UDIN: 25027501BMLCCN2699



Place: Chennai
Date: November 14, 2025