

ANNEXURE-II TO BOARD'S REPORT

ANNUAL REPORT ON CSR ACTIVITIES

[Pursuant to Section 135 of the Companies Act, 2013 read with Rule 8 of the Companies (Corporate Social Responsibility Policy) Rules, 2014]

1. Brief outline on CSR Policy of the Company:

POCL Enterprises Limited (POEL) recognizes itself as an integrated part of society, acknowledging its responsibility to give back to the community which it serves. In line with our philosophy of "Bonding together - onwards upwards" we recognize that business enterprises are the economic organs of society and draw on societal resources, and therefore, we believe that a Company's performance should also be measured by its contribution to building economic, social and environmental capital towards enhancing societal sustainability.

POEL has adopted a Corporate Social Responsibility Policy (hereinafter referred to as 'CSR Policy') in alignment with its objectives, principles and values, for delineating its responsibility as a socially and environmentally responsible corporate citizen. The Policy lays down the principles and mechanisms for undertaking various programs in accordance with Section 135 of the Companies Act, 2013 and the Companies (Corporate Social Responsibility Policy) Rules, 2014. The CSR policy of the Company is available on the website of the Company at <https://poel.in/pdf/investors-desk/policies/POEL-Corporate-Social-Responsibility-Policy.pdf>.

During the period under review, the Board of Directors of the Company have discharged the responsibility for overseeing and implementing POEL's CSR activities. Subsequent to the period under review, in accordance with the provisions of the Companies Act, 2013, the Board of Directors have constituted a CSR Committee, which has assumed the responsibility for overseeing and implementing the Company's CSR initiatives. This ensures a strategic and effective approach in fulfilling our commitment to social responsibility. In accordance with the CSR Policy of the Company and with the activities specified under the Schedule VII to the Companies Act, 2013, the Company focuses mainly on supporting and enhancing the lives of marginalized sections of the society in the fields/areas such as education, medical and healthcare, eradicating hunger and poverty.

2. Composition of CSR Committee: Not Applicable.

The Companies (Amendment) Act, 2020 vide Notification dated 28th September, 2020 has given relaxation to the Companies with respect to

constitution of CSR Committee, if the amount to be spent by a company towards CSR does not exceed Rs. 50 lakhs in a financial year. In such cases the functions of such Committee shall be discharged by the Board of Directors. In view of this, as the amount to be spent for CSR activities during the period under review, did not exceed Rupees Fifty Lakhs, the Board of Directors of the Company have discharged the functions of the CSR Committee.

3. Provide the web-link where the Composition of CSR Committee, CSR Policy and CSR projects approved by the Board are disclosed on the website of the Company.

| S.No. | Particulars | Web-links |
|-------|------------------------------|---|
| (a) | Composition of CSR Committee | Not Applicable |
| (b) | CSR Policy | https://poel.in/pdf/investors-desk/policies/POEL-Corporate-Social-Responsibility-Policy.pdf |
| (c) | CSR Projects | https://poel.in/investors.html#invstr |

4. Provide the executive summary along with web-link(s) of Impact Assessment of CSR Projects carried out in pursuance of sub-rule (3) of rule 8, if applicable:

Not Applicable

| 5 | S.No. | Particulars | Amount (in Rs.) |
|---|-------|---|-----------------|
| | (a) | Average net profits of the Company as per sub-section (5) of Section 135 | 12,67,80,807/- |
| | (b) | Two percent of average net profit of the Company as per sub-section (5) of Section 135 | 25,35,616/- |
| | (c) | Surplus arising out of the CSR projects or programmes or activities of the previous financial years | Nil |
| | (d) | Amount required to be set off for the financial year, if any | Nil |
| | (e) | Total CSR obligation for the financial year [(b) + (c) - (d)] | 25,35,616/- |

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| 6. S.No. | Particulars | Amount (in Rs.) |
|----------|--|-----------------|
| (a) | Amount spent on CSR Projects (both ongoing project and other than ongoing project) | 26,64,743/- |
| (b) | Amount spent in Administrative Overheads | Nil |
| (c) | Amount spent on impact assessment, if applicable | Not Applicable |
| (d) | Total amount spent for the financial year [(a) + (b) + (c)] | 26,64,743/- |

(e) CSR amount spent or unspent for the financial year:

| Total amount spent for the Financial Year (In Rs.) | Amount unspent (in Rs.) | | | | |
|--|---|------------------|---|--------|------------------|
| | Total amount transferred to Unspent CSR Account as per sub-section (6) of Section 135 | | Amount transferred to any fund specified under Schedule VII as per second proviso to sub-section (5) of Section 135 | | |
| | Amount | Date of Transfer | Name of the Fund | Amount | Date of transfer |
| 26,64,743/- | Nil | | Nil | | |

(f) Excess amount for set off, if any:

| Sl. No. | Particulars | Amount (in Rs.) |
|---------|---|-----------------|
| 1. | Two percent of average net profit of the Company as per sub-section (5) of Section 135 | 25,35,616/- |
| 2. | Total amount spent for the financial year | 26,64,743/- |
| 3. | Excess amount spent for the financial year [2 - 1] | 1,29,127/- |
| 4. | Surplus arising out of the CSR projects or programmes or activities of the previous financial years, if any | Nil |
| 5. | Amount available for set off in succeeding financial years [3 - 4] | 1,29,127/- |

7. Details of Unspent Corporate Social Responsibility amount for the preceding three financial years: -

| SL No. | Preceding Financial year(s) | Amount transferred to unspent CSR Account under sub-section (6) of Section 135(In Rs.) | Balance Amount in unspent CSR Account under sub-section (6) of Section 135 (In Rs.) | Amount spent in the Financial Year (In Rs.) | Amount transferred to a fund as specified under Schedule VII as per second proviso to sub-section (5) of Section 135, if any | | Amount remaining to be spent in succeeding financial years (In Rs.) | Deficiency, if any |
|--------|-----------------------------|--|---|---|--|------------------|---|--------------------|
| | | | | | Amount (In Rs.) | Date of transfer | | |
| 1 | 2023-24 | Nil | Nil | Nil | 29,977 | 25.07.2024 | Nil | Nil |
| 2 | 2022-23 | Nil | Nil | Nil | Nil | Nil | Nil | Nil |
| 3 | 2021-22 | Nil | Nil | Nil | Nil | Nil | Nil | Nil |

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8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: No

If yes, enter the number of Capital assets created / acquired: Not Applicable

Furnish the details relating to such asset(s) so created or acquired through Corporate Social Responsibility amount spent in the Financial Year:

| Sl No. | Short particulars of the property or assets [including complete address and location of the property] | Pin-code of the property or assets | Date of creation | Amount of CSR amount spent | Details of entity / Authority / beneficiary of the registered owner | | |
|----------------|---|------------------------------------|------------------|----------------------------|---|------|--------------------|
| | | | | | CSR Registration Number, if applicable | Name | Registered address |
| Not Applicable | | | | | | | |

9. Specify the reason(s), if the Company has failed to spend two percent of the average net profit as per sub-section (5) of Section 135

Not Applicable

For POCL Enterprises Limited

Devakar Bansal

Managing Director

DIN: 00232565

Indu Bala

Chairman - CSR Committee

DIN: 10709651

Place : Chennai

Date : August 11, 2025