



Date: March 18, 2026

COMPLIANCE REPORT

It is hereby **certified that** the draft scheme of amalgamation involving Planetfirst Green Private Limited (CIN: U24203TN2022PTC185571) ("**Transferor Company**") and POCL Enterprises Limited (CIN: L52599TN1988PLC015731) ("**Transferee Company**") does not, in any way violate, override or limit the provisions of securities laws or requirements of the Stock Exchange(s) and the same is in compliance with the applicable provisions of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 ("**SEBI Circular**"), including the following:

SN	Reference	Particulars	Remarks
1	Regulations 17 to 27 of LODR Regulations	Corporate governance requirements	Complied
2	Regulation 11 of LODR Regulations	Compliance with securities laws	Complied
Requirements of the SEBI Circular			
(a)	Para (I)(A)(2)	Submission of documents to Stock Exchanges	Complied; All the required documents are submitted to the stock exchange and forms part of this application.
(b)	Para (I)(A)(3)	Conditions for schemes of arrangement involving unlisted entities	We undertake to comply with the applicable conditions specified in Para (I)(A)(3) in relation to the Scheme involving unlisted entity.
(c)	Para (I)(A)(4)(a)	Submission of Valuation Report	Complied; Copy of the valuation report forms part of this application.

For POCL ENTERPRISES LTD.

J. Abunday
Authorised Signatory

For POCL ENTERPRISES LTD.

[Signature]
Authorised Signatory

For POCL ENTERPRISES LTD.

Devakar Bansal
Authorised Signatory



POEL POCL ENTERPRISES LIMITED

SN	Reference	Particulars	Remarks
(d)	Para (I)(A)(5)	Auditors certificate regarding compliance with Accounting Standards	Complied - The Certificate regarding compliance with Accounting Standards as issued by the Statutory Auditor forms part of this Application.
(e)	Para (I)(A)(10)	Provision of approval of public shareholders through e-voting	The Company will comply with the provisions of e-voting as per the Companies Act, 2013 and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended from time to time. The requirements as stated in Para (I)(A)(10)(b) are not applicable to the Company. Accordingly, copy of undertaking and the certificate of the statutory auditor, duly approved by the Board of the Transferee Company, as required in Para (I)(A)(10)(c) of the SEBI Circular is enclosed as part of this application.

For and on behalf of **POCL Enterprises Limited**




Aashish Kumar K Jain
Company Secretary &
Finance Head
M.No. F 9954




Sunil Kumar Bansal
Managing Director
DIN: 00232617




Devakar Bansal
Managing Director
DIN: 00232565

Willingdon Crescent, 1st Floor, No. 6/2, Pycrofts Garden Road, Nungambakkam, Chennai - 600 006.

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CIN : L52599TN1988PLC015731

AN ISO CERTIFIED COMPANY



POEL POCL ENTERPRISES LIMITED

Certified that the transactions / accounting treatment provided in the draft scheme of amalgamation involving POCL Enterprises Limited (CIN: L52599TN1988PLC015731) and Planetfirst Green Private Limited (CIN: U24203TN2022PTC185571) are in compliance with all the Accounting Standards applicable to a listed entity.

For and on behalf of **POCL Enterprises Limited**



Amber Bansal
Chief Financial Officer &
Whole-time Director
DIN: 08139234



Sunil Kumar Bansal
Managing Director
DIN: 00232617



Devakar Bansal
Managing Director
DIN: 00232565

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