



POCL Enterprises Limited

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CIN: L52599TN1988PLC015731

Statement of Audited Financial Results for the quarter and year ended March 31, 2026

(in INR Lakhs)

| S. No | Particulars | Standalone | | | | Consolidated (refer note 8 below) | | | |
|-------|--|-----------------------------|-------------------------------------|-----------------------------|-----------------------------|--------------------------------------|-------------------------------------|-----------------------------|--------------------|
| | | Quarter ended | | Year Ended | | Quarter ended | | Year ended | |
| | | March 31, 2026 (Audited) | December 31, 2025 (Unaudited) | March 31, 2025 (Audited) | March 31, 2026 (Audited) | March 31, 2026 (Audited) | December 31, 2025 (Unaudited) | March 31, 2026 (Audited) | |
| 1 | Income from Operations | | | | | | | | |
| 2 | Net Sales / Income from operations | 33,228.55 | 36,441.62 | 37,236.27 | 1,43,168.48 | 1,45,009.73 | 33,228.55 | 36,441.62 | 1,43,168.48 |
| 3 | Other Income (Net) | 94.69 | 178.42 | 95.28 | 378.42 | 122.80 | 94.69 | 178.42 | 378.42 |
| 4 | Total Income (1+2) | 33,323.24 | 36,620.04 | 37,331.55 | 1,43,546.90 | 1,45,132.53 | 33,323.24 | 36,620.04 | 1,43,546.90 |
| 5 | Expenses | | | | | | | | |
| 6 | Cost of materials consumed | 24,278.34 | 27,193.86 | 23,279.57 | 1,00,865.35 | 92,092.94 | 24,278.34 | 27,193.86 | 1,00,865.35 |
| 7 | Purchase of stock-in-trade | 3,296.37 | 4,571.62 | 9,810.25 | 26,180.55 | 40,911.98 | 3,296.37 | 4,571.62 | 26,180.55 |
| 8 | Changes in inventories of work-in-progress, stock-in-trade and finished goods | 1,973.61 | 817.77 | 241.85 | 366.99 | (1,847.22) | 1,973.61 | 817.77 | 366.99 |
| 9 | Employee benefit expenses | 713.38 | 733.84 | 613.19 | 2,835.40 | 2,299.16 | 713.38 | 733.84 | 2,835.40 |
| 10 | Finance costs | 379.68 | 458.12 | 448.48 | 1,663.17 | 1,873.33 | 379.68 | 458.12 | 1,663.17 |
| 11 | Depreciation and amortization expense | 149.49 | 132.70 | 166.68 | 552.79 | 339.65 | 149.49 | 132.70 | 552.79 |
| 12 | Other expenses | 1,234.48 | 1,502.94 | 1,446.00 | 5,695.39 | 5,283.05 | 1,234.48 | 1,502.94 | 5,695.39 |
| 13 | Total Expenses | 32,025.35 | 35,410.85 | 36,006.02 | 1,38,159.64 | 1,40,952.89 | 32,025.35 | 35,410.85 | 1,38,159.64 |
| 14 | Profit before exceptional items and tax (3-4) | 1,297.89 | 1,209.19 | 1,325.53 | 5,387.26 | 4,179.64 | 1,297.89 | 1,209.19 | 5,387.26 |
| 15 | Exceptional items | | | | | | | | |
| 16 | Statutory Impact of New Labour Codes (Refer note 2) | - | (26.46) | - | (26.46) | - | - | (26.46) | (26.46) |
| 17 | Profit before tax (5+6) | 1,297.89 | 1,182.73 | 1,325.53 | 5,360.80 | 4,179.64 | 1,297.89 | 1,182.73 | 5,360.80 |
| 18 | Tax expense | | | | | | | | |
| 19 | Current tax | 377.45 | 310.86 | 352.74 | 1,433.36 | 1,093.29 | 377.45 | 310.86 | 1,433.36 |
| 20 | Earlier Period Tax | - | 17.12 | - | 17.12 | 4.86 | - | 17.12 | 17.12 |
| 21 | Deferred tax charge/ (credit) | (49.79) | 3.57 | (79.29) | (50.67) | (36.38) | (49.79) | 3.57 | (50.67) |
| 22 | Total Tax Expenses | 327.66 | 331.55 | 273.45 | 1,399.81 | 1,061.77 | 327.66 | 331.55 | 1,399.81 |
| 23 | Net Profit for the period (7-8) | 970.23 | 851.18 | 1,052.08 | 3,960.99 | 3,117.87 | 970.23 | 851.18 | 3,960.99 |
| 24 | Share of Profit / (Loss) of Associates | - | - | - | - | - | 309.76 | 58.13 | 186.87 |
| 25 | Net Profit for the period after Share of Profit / (Loss) of Associates (9-10) | 970.23 | 851.18 | 1,052.08 | 3,960.99 | 3,117.87 | 1,279.99 | 909.31 | 4,147.86 |
| 26 | Other comprehensive income, net of income tax | | | | | | | | |
| 27 | (i) Items that will not be reclassified to profit or loss | 7.77 | 11.87 | (3.72) | 17.84 | (3.72) | 7.77 | 11.87 | 17.84 |
| 28 | (ii) Income tax relating to items that will not be reclassified to profit or loss | (2.93) | (2.98) | 0.94 | (5.43) | 0.94 | (2.93) | (2.98) | (5.43) |
| 29 | (i) Items that will be reclassified to profit or loss | - | - | - | - | - | - | - | - |
| 30 | (ii) Income tax relating to items that will be reclassified to profit or loss | - | - | - | - | - | - | - | - |
| 31 | Total other comprehensive income/ (loss), net of income tax | 4.84 | 8.89 | (2.78) | 12.41 | (2.78) | 4.84 | 8.89 | 12.41 |
| 32 | Total comprehensive income for the period (11+12) | 975.07 | 860.07 | 1,049.30 | 3,973.40 | 3,115.09 | 1,284.83 | 918.20 | 4,160.27 |
| 33 | Paid-up equity share capital | 615.32 | 615.32 | 557.60 | 615.32 | 557.60 | 615.32 | 615.32 | 615.32 |
| 34 | Face value per share (₹) | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 | 2.00 |
| 35 | Other Equity | NA | NA | NA | 18,652.42 | 9,232.20 | NA | NA | 18,839.29 |
| 36 | Earning per share (₹) (not annualised) | | | | | | | | |
| 37 | - Basic | 3.22 | 2.84 | 3.77 | 13.14 | 11.18 | 4.25 | 3.04 | 13.76 |
| 38 | - Diluted | 3.17 | 2.80 | 3.77 | 12.95 | 11.18 | 4.18 | 3.00 | 13.56 |

Explanatory Notes to the Statement of Audited Financial Results for the quarter and year ended March 31, 2026

- The above results for the quarter and year ended March 31, 2026 as reviewed and recommended by the Audit committee of the Board has been approved by the Board of Directors at its meeting held on May 25, 2026. The statutory auditors of the Company have expressed an unmodified opinion on the above results.
- On November 21, 2025, the Government of India notified the four Labour Codes, namely the Code on Wages, 2019, the Industrial Relations Code, 2020, the Code on Social Security, 2020 and the Occupational Safety, Health and Working Conditions Code, 2020, thereby subsuming 29 existing labour laws. Based on the information available as at the reporting date and in line with the guidance issued by the Institute of Chartered Accountants of India, the Company has assessed and recognised the incremental impact of employee benefits due to the said Labour Codes. Considering the materiality and the regulatory-driven, non-recurring nature of this impact, the incremental charge has been presented as "Statutory impact of new Labour Codes" under "Exceptional items" in the Audited financial results for the year ended March 31, 2026. The incremental impact primarily relates to an increase in gratuity provision amounting to INR 22.81 lakhs and compensated absences amounting to INR 3.65 lakhs, arising due to the revised definition of wages. The Company continues to monitor the finalisation of the Central and State Rules and further clarifications issued by the Government and will recognise any additional accounting impact, if required, based on such developments.
- 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". The Company opted to disclose the operating segment disclosures on a standalone basis as well in addition to the disclosures made on the basis of consolidated results. No comparative figures have been provided for the consolidated number for the quarter and year ended March 31, 2025 as the investment in the associates was made only during June 30, 2025. Also refer note 8 below.
- The figures for the quarter ended March 31, 2026 represents the balancing figure between the audited results for the year ended March 31, 2026 and the unaudited figures for the nine months ended December 31, 2025.



5 Statement of assets and liabilities

(in INR Lakhs)

| Particulars | Standalone | | Consolidated |
|--|-----------------------------------|-----------------------------------|-----------------------------------|
| | As at March 31, 2026 (Audited) | As at March 31, 2025 (Audited) | As at March 31, 2026 (Audited) |
| Assets | | | |
| Non-current assets | | | |
| Property, plant and equipment | 4,597.75 | 4,158.22 | 4,597.75 |
| Right of use assets | 209.16 | 269.42 | 209.16 |
| Intangible assets | 4.24 | 6.96 | 4.24 |
| Capital work in progress | 45.16 | 140.90 | 45.16 |
| Financial assets | | | |
| Investments | 1,166.11 | - | 1,352.98 |
| Other financial assets | 64.67 | 56.02 | 64.67 |
| Other non-current assets | 778.09 | 90.95 | 778.09 |
| Deferred tax assets (net) | 167.74 | 122.49 | 167.74 |
| | 7,032.92 | 4,844.96 | 7,219.79 |
| Current assets | | | |
| Inventories | 9,088.10 | 8,879.62 | 9,088.10 |
| Financial Assets | | | |
| Investment | 696.60 | 30.01 | 696.60 |
| Trade receivables | 9,240.87 | 4,842.85 | 9,240.87 |
| Cash and cash equivalents | 1,597.89 | 1.93 | 1,597.89 |
| Bank balances other than above | 126.95 | 822.10 | 126.95 |
| Loans | 6,316.22 | 396.65 | 6,316.22 |
| Other financial assets | 66.24 | 64.72 | 66.24 |
| Other current assets | 2,110.08 | 2,678.10 | 2,110.08 |
| | 29,242.95 | 17,715.98 | 29,242.95 |
| Total - Assets | 36,275.87 | 22,560.94 | 36,462.74 |
| Equity and Liabilities | | | |
| Equity | | | |
| Equity share capital | 615.32 | 557.60 | 615.32 |
| Other Equity | 18,652.42 | 9,232.20 | 18,839.29 |
| | 19,267.74 | 9,789.80 | 19,454.61 |
| Non current liabilities | | | |
| Financial Liabilities | | | |
| Borrowings | 871.89 | 713.80 | 871.89 |
| Lease liability | 174.96 | 230.18 | 174.96 |
| Provisions | 324.48 | 243.96 | 324.48 |
| | 1,371.33 | 1,187.94 | 1,371.33 |
| Current liabilities | | | |
| Financial Liabilities | | | |
| Borrowings | 12,320.44 | 9,702.76 | 12,320.44 |
| Lease liability | 55.22 | 48.36 | 55.22 |
| Trade payables | | | |
| (a) Outstanding dues to Micro enterprises and Small enterprises | 858.86 | 238.70 | 858.86 |
| (b) Outstanding dues to Creditors other than Micro and Small enterprises | 1,235.86 | 970.70 | 1,235.86 |
| Other financial liabilities | 156.68 | 149.46 | 156.68 |
| Provisions | 108.25 | 119.52 | 108.25 |
| Other current liabilities | 581.37 | 314.45 | 581.37 |
| Current Tax Liabilities | 320.12 | 39.25 | 320.12 |
| | 15,636.80 | 11,583.20 | 15,636.80 |
| Total - Equity and Liabilities | 36,275.87 | 22,560.94 | 36,462.74 |



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| Particulars | Standalone | | Consolidated |
|---|---|---|---|
| | Year ended March 31, 2026 (Audited) | Year ended March 31, 2025 (Audited) | Year ended March 31, 2026 (Audited) |
| Cash Flow From Operating Activities | | | |
| Profit before income tax | 5,360.80 | 4,179.64 | 5,360.80 |
| Adjustments for | | | |
| Depreciation and amortisation expense | 552.79 | 339.65 | 552.79 |
| Interest income | (334.44) | (20.27) | (334.44) |
| Finance costs | 1,663.17 | 1,873.33 | 1,663.17 |
| (Profit)/ Loss on sale/disposal of fixed asset | (0.28) | 0.04 | (0.28) |
| (Profit)/ Loss on sale/disposal of investment | (1.29) | - | (1.29) |
| Income from fair valuation of mutual funds | (16.34) | (6.02) | (16.34) |
| Bad debts written off | 2.42 | 1.87 | 2.42 |
| | 7,226.83 | 6,368.24 | 7,226.83 |
| Change in operating assets and liabilities | | | |
| (Increase)/ decrease in loans | (713.79) | (1.46) | (713.79) |
| (Increase)/ decrease in Other financial assets | (7.47) | (38.63) | (7.47) |
| (Increase)/ decrease in inventories | (208.48) | (2,107.20) | (208.48) |
| (Increase)/ decrease in trade receivables | (4,400.44) | 2,330.23 | (4,400.44) |
| (Increase)/ decrease in Other assets | 648.95 | (883.54) | 648.95 |
| Increase/ (decrease) in provisions and other liabilities | 361.25 | 158.43 | 361.25 |
| Increase/ (decrease) in trade payables | 885.32 | (627.67) | 885.32 |
| Cash generated from operations | 3,792.17 | 5,198.40 | 3,792.17 |
| Less : Income taxes paid (net of refunds) | (1,169.61) | (1,155.90) | (1,169.61) |
| Net cash from operating activities (A) | 2,622.56 | 4,042.50 | 2,622.56 |
| Cash Flows From Investing Activities | | | |
| Purchase of PPE and intangibles (including changes in CWIP) | (858.09) | (1,390.47) | (858.09) |
| Sale proceeds of PPE/Tools and Implements/Stores and Spares | 24.74 | 22.87 | 24.74 |
| Investment in preference shares of Associate Company | (1,700.00) | - | (1,700.00) |
| Investment in equity shares of Associate Company | (200.00) | - | (200.00) |
| Loans given to associates | (5,205.78) | - | (5,205.78) |
| (Purchase)/ disposal proceeds of Current Investments (net) | (648.96) | 76.91 | (648.96) |
| (Investments in)/ Maturity of fixed deposits with banks (net) | 695.15 | (688.50) | 695.15 |
| Interest income | 297.57 | 18.47 | 297.57 |
| Net cash used in investing activities (B) | (7,595.37) | (1,960.72) | (7,595.37) |
| 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) | 158.09 | (155.84) | 158.09 |
| Proceeds from/ (repayment of) short term borrowings (net) | 2,617.67 | 109.23 | 2,617.67 |
| Finance costs | (1,637.49) | (1,857.88) | (1,637.49) |
| Dividend paid | (338.43) | (139.40) | (338.43) |
| Repayment of lease liability | (74.04) | (38.20) | (74.04) |
| Net cash from/ (used in) financing activities (C) | 6,568.77 | (2,082.09) | 6,568.77 |
| Net decrease in cash and cash equivalents (A+B+C) | 1,595.96 | (0.31) | 1,595.96 |
| Cash and cash equivalents at the beginning of the financial year | 1.93 | 2.24 | 1.93 |
| Cash and cash equivalents at end of the year | 1,597.89 | 1.93 | 1,597.89 |



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7 Segment Information (Consolidated basis)

| Particulars | Quarter ended | | | Year Ended | |
|--|-----------------------------|----------------------------------|---|-----------------------------|---|
| | March 31, 2026 (Audited) | December 31, 2025 (Unaudited) | March 31, 2025 (Audited) (refer note 8 below) | March 31, 2026 (Audited) | March 31, 2025 (Audited) (refer note 8 below) |
| Segment Revenue | | | | | |
| a) Metal | 20,852.67 | 27,058.35 | NA | 1,05,180.62 | NA |
| b) Metallic Oxides | 12,805.11 | 11,003.36 | NA | 44,441.33 | NA |
| c) Plastic Additives | 2,335.92 | 2,950.74 | NA | 10,485.47 | NA |
| d) Others | 231.46 | 245.42 | NA | 853.29 | NA |
| Total | 36,225.16 | 41,257.87 | NA | 1,60,960.71 | NA |
| Less: Inter Segment Turnover | 2,996.61 | 4,816.25 | NA | 17,792.23 | NA |
| Revenue from operations (Net) | 33,228.55 | 36,441.62 | NA | 1,43,168.48 | NA |
| Segment Results | | | | | |
| Profit (+) / Loss (-) before tax and finance cost | | | | | |
| a) Metal | 1,304.07 | 1,216.93 | NA | 5,849.24 | NA |
| b) Metallic Oxides | 510.24 | 393.60 | NA | 1,700.86 | NA |
| c) Plastic Additives | 107.68 | 267.27 | NA | 573.55 | NA |
| d) Others | 13.70 | (1.99) | NA | 27.91 | NA |
| Total | 1,935.69 | 1,875.81 | NA | 8,151.56 | NA |
| Add/ Less : Finance Cost | 379.67 | 458.12 | NA | 1,663.16 | NA |
| Less: Other unallocable expenditure net off unallocable income | 258.13 | 234.96 | NA | 1,127.60 | NA |
| Profit/(Loss) from continuing operations | 1,297.89 | 1,182.73 | NA | 5,360.80 | NA |
| Profit/(Loss) from discontinuing operations | - | - | - | - | - |
| Profit Before Tax | 1,297.89 | 1,182.73 | NA | 5,360.80 | NA |
| Segment Assets | | | | | |
| a) Metal | 15,072.23 | 16,844.67 | NA | 15,072.23 | NA |
| b) Metallic Oxides | 7,789.39 | 8,675.68 | NA | 7,789.39 | NA |
| c) Plastic Additives | 2,358.77 | 2,655.27 | NA | 2,358.77 | NA |
| d) Others | 124.25 | 198.50 | NA | 124.25 | NA |
| e) Other unallocable corporate assets | 11,118.10 | 9,212.04 | NA | 11,118.10 | NA |
| Total assets | 36,462.74 | 37,586.16 | NA | 36,462.74 | NA |
| Segment Liabilities | | | | | |
| a) Metal | 1,341.63 | 1,969.49 | NA | 1,341.63 | NA |
| b) Metallic Oxides | 1,765.41 | 2,691.15 | NA | 1,765.41 | NA |
| c) Plastic Additives | 567.53 | 483.08 | NA | 567.53 | NA |
| d) Others | 15.99 | 27.32 | NA | 15.99 | NA |
| e) Other unallocable corporate liabilities | 13,317.57 | 14,245.34 | NA | 13,317.57 | NA |
| Total liabilities | 17,008.13 | 19,416.38 | NA | 17,008.13 | NA |
| Capital Employed (Segment assets-Segment liabilities) | | | | | |
| a) Metal | 13,730.60 | 14,875.18 | NA | 13,730.60 | NA |
| b) Metallic Oxides | 6,023.99 | 5,984.53 | NA | 6,023.99 | NA |
| c) Plastic Additives | 1,791.24 | 2,172.19 | NA | 1,791.24 | NA |
| d) Others | 108.26 | 171.18 | NA | 108.26 | NA |
| Total capital employed in segments | 21,654.08 | 23,203.08 | NA | 21,654.08 | NA |
| Unallocable corporate assets less corporate liabilities | (2,199.47) | (5,033.30) | NA | (2,199.47) | NA |
| Total Capital Employed | 19,454.61 | 18,169.78 | NA | 19,454.61 | NA |



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Segment Information (Standalone basis)

| Particulars | Quarter ended | | | Year Ended | |
|--|-----------------------------|----------------------------------|-----------------------------|-----------------------------|-----------------------------|
| | March 31, 2026 (Audited) | December 31, 2025 (Unaudited) | March 31, 2025 (Audited) | March 31, 2026 (Audited) | March 31, 2025 (Audited) |
| Segment Revenue | | | | | |
| a) Metal | 20,852.67 | 27,058.35 | 27,913.34 | 1,05,180.62 | 1,08,755.12 |
| b) Metallic Oxides | 12,805.11 | 11,003.36 | 9,856.70 | 44,441.33 | 42,174.91 |
| c) Plastic Additives | 2,335.92 | 2,950.74 | 2,440.17 | 10,485.47 | 8,581.95 |
| d) Others | 231.46 | 245.42 | 219.09 | 853.29 | 677.63 |
| Total | 36,225.16 | 41,257.87 | 40,429.30 | 1,60,960.71 | 1,60,189.61 |
| Less: Inter Segment Turnover | 2,996.61 | 4,816.24 | 3,193.03 | 17,792.23 | 15,179.88 |
| Revenue from operations (Net) | 33,228.55 | 36,441.63 | 37,236.27 | 1,43,168.48 | 1,45,009.73 |
| Segment Results | | | | | |
| Profit (+) / Loss (-) before tax and finance cost | | | | | |
| a) Metal | 1,304.07 | 1,216.93 | 1,673.68 | 5,849.24 | 4,980.76 |
| b) Metallic Oxides | 510.24 | 393.60 | 305.91 | 1,700.86 | 1,649.59 |
| c) Plastic Additives | 107.68 | 267.27 | 145.56 | 573.55 | 591.90 |
| d) Others | 13.70 | (1.99) | 11.13 | 27.91 | 32.57 |
| Total | 1,935.69 | 1,875.81 | 2,136.28 | 8,151.56 | 7,254.82 |
| Add/ Less : Finance Cost | 379.71 | 458.12 | 448.48 | 1,663.20 | 1,873.33 |
| Less: Other unallocable expenditure net off unallocable income | 258.09 | 234.96 | 362.26 | 1,127.56 | 1,201.85 |
| Profit/(Loss) from continuing operations | 1,297.89 | 1,182.73 | 1,325.53 | 5,360.80 | 4,179.64 |
| Profit/(Loss) from discontinuing operations | - | - | - | - | - |
| Profit Before Tax | 1,297.89 | 1,182.73 | 1,325.53 | 5,360.80 | 4,179.64 |
| Segment Assets | | | | | |
| a) Metal | 15,072.23 | 16,844.67 | 11,295.93 | 15,072.23 | 11,295.93 |
| b) Metallic Oxides | 7,789.39 | 8,675.68 | 6,813.22 | 7,789.39 | 6,813.22 |
| c) Plastic Additives | 2,358.77 | 2,655.27 | 2,823.41 | 2,358.77 | 2,823.41 |
| d) Others | 124.25 | 198.50 | 100.11 | 124.25 | 100.11 |
| e) Other unallocable corporate assets | 10,931.23 | 9,334.93 | 1,528.28 | 10,931.23 | 1,528.28 |
| Total assets | 36,275.87 | 37,709.05 | 22,560.95 | 36,275.87 | 22,560.95 |
| Segment Liabilities | | | | | |
| a) Metal | 1,341.63 | 1,969.49 | 1,120.56 | 1,341.63 | 1,120.56 |
| b) Metallic Oxides | 1,765.41 | 2,691.15 | 669.65 | 1,765.41 | 669.65 |
| c) Plastic Additives | 567.53 | 483.08 | 473.55 | 567.53 | 473.55 |
| d) Others | 15.99 | 27.32 | 28.72 | 15.99 | 28.72 |
| e) Other unallocable corporate liabilities | 13,317.57 | 14,245.34 | 10,478.66 | 13,317.57 | 10,478.66 |
| Total liabilities | 17,008.13 | 19,416.38 | 12,771.14 | 17,008.13 | 12,771.14 |
| Capital Employed (Segment assets-Segment liabilities) | | | | | |
| a) Metal | 13,730.60 | 14,875.18 | 10,175.37 | 13,730.60 | 10,175.37 |
| b) Metallic Oxides | 6,023.99 | 5,984.53 | 6,143.57 | 6,023.99 | 6,143.57 |
| c) Plastic Additives | 1,791.24 | 2,172.19 | 2,349.86 | 1,791.24 | 2,349.86 |
| d) Others | 108.26 | 171.18 | 71.39 | 108.26 | 71.39 |
| Total capital employed in segments | 21,654.08 | 23,203.08 | 18,740.19 | 21,654.08 | 18,740.19 |
| Unallocable corporate assets less corporate liabilities | (2,386.34) | (4,910.41) | (8,950.38) | (2,386.34) | (8,950.38) |
| Total Capital Employed | 19,267.74 | 18,292.67 | 9,789.81 | 19,267.74 | 9,789.81 |



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8 During the 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. Planet First Green Private Limited. Accordingly, M/s. Planet First Green Private Limited has become an associate Company of POCL Enterprises Limited and results of the associate 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 year ended March 31, 2025 have been provided in the consolidated audited results as well as in the consolidated statement of assets and liabilities and consolidated statement of cash flows presented above.

9 The Board of Directors have declared a final dividend of 40% (i.e., ₹ 0.80/- per equity share of ₹2 each) in the Board meeting held on May 25, 2026, subject to the approval of the shareholders.

10 During the quarter and year ended March 31, 2026, the Board of Directors of POCL Enterprises Limited ("Transferee Company" or "Company"), vide resolution dated March 16, 2026, had approved the Scheme of Amalgamation of Planetfirst Green Private Limited ("Transferor Company" or "Associate Company") with and into POCL Enterprises Limited, along with their respective shareholders and creditors ("Scheme"), under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, read with the rules framed thereunder, with the appointed date of April 01, 2026.

Upon the Scheme becoming effective, the Transferee Company shall issue and allot to the equity shareholders and the 0.5% non-cumulative non-convertible redeemable preference shareholders of the Transferor Company (other than the Transferee Company itself), whose names appear in the register of members as on the Record Date –

(i) 13 fully paid-up equity shares of face value Rs. 2/- each of POCL Enterprises Limited for every 100 equity shares of face value Rs. 10/- each held in Planetfirst Green Private Limited; and

(ii) 5 fully paid-up equity shares of face value Rs. 2/- each of POCL Enterprises Limited for every 100 0.5% non-cumulative non-convertible redeemable preference shares of face value Rs. 10/- each held in Planetfirst Green Private Limited.

Further, the equity shares and 0.5% non-cumulative non-convertible redeemable preference shares held by the Transferee Company, whether directly or through nominees, in the Transferor Company as on the Effective Date shall stand cancelled. The proposed Scheme is subject to receipt of necessary statutory and regulatory approvals, including approval of the jurisdictional Hon'ble National Company Law Tribunal ("NCLT"). As on the date of approval of these standalone and consolidated financial results by the Board, the Company has filed the proposed Scheme with BSE Limited for obtaining its No Objection Certificate ("NOC"), and the process is currently ongoing.

11 Previous period figures have been regrouped/ reclassified, where necessary

Place: Chennai
Date: May 25, 2026



For POCL Enterprises Limited

Sunil Kumar Bansal
Managing Director
DIN : 00232617



CNGSN & ASSOCIATES LLP

CHARTERED ACCOUNTANTS

Anand Seethakathi Business Centre, 2nd Floor, No. 684-690

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Independent Auditors' Report

on quarter and year to date standalone financial results for the quarter and year ended March 31, 2026 of
M/s POCL Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015 as amended

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

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying standalone financial results of POCL Enterprises Limited (the "Company") for the quarter and the year ended March 31, 2026 ("Statement"), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the 'Listing Regulations') which has been initialled by us for identification purposes.

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- is presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable accounting standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter and year ended March 31, 2026.

Basis for opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Act. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Company in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Management's responsibilities for the standalone financial results

The Statement has been prepared on the basis of the Standalone annual financial statements. The Company's Board of Directors (Those Charged With Governance) are responsible for the preparation of the Statement that gives a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process

Auditors' responsibilities for the audit of the standalone financial results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.



- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial statements that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial statements may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matters

The Statement includes the results for the quarter ended March 31, 2026 being the balancing figure between the audited figures in respect of the full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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

E.K. Srivatsam

(E. K. SRIVATSAN)
Partner
Membership No. 225064
UDIN: 26225064POJQKL7873

Place: Chennai
Date: May 25, 2026





CNGSN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

Anand Seethakathi Business Centre, 2nd Floor, No. 684-690

Anna Salai, Thousand Lights, Chennai - 600 006. India.

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Web : www.cngsn.com ; Email : info@cngsn.com

Independent Auditors' Report

**on quarter and year to date consolidated financial results for the quarter and year ended March 31, 2026
of M/s POCL Enterprises Limited Pursuant to the Regulation 33 of the SEBI (Listing Obligations and
Disclosure Requirements) Regulations, 2015 as amended**

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

Report on the audit of the Consolidated Financial Results

Opinion

We have audited the accompanying Statement of Consolidated Financial Results of M/s. POCL Enterprises Limited ("Holding company") and its associate (together referred to as "the Group") for the quarter and year ended March 31, 2026 ("the Statement"), being submitted by the holding company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the statement:

- (a) include the financial results of M/s Planetfirst Green Private Limited, an associate company accounted under equity method for the quarter and year ended March 31, 2026,
- (b) is presented in accordance with the requirements of Regulation 33 of the Listing Regulations, as amended; and
- (c) gives a true and fair view, in conformity with the applicable accounting standards, and other accounting principles generally accepted in India, of consolidated total comprehensive loss (comprising of net loss and other comprehensive loss) and other financial information of the Group for the quarter and year ended March 31, 2026.

Basis for Opinion

We conducted our audit in accordance with the standards on auditing (SAs) specified under section 143 (10) of the Companies Act 2013 ("the Act"). Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Group in accordance with the code of ethics issued by the Institute of Chartered Accountants of India (ICAI) together with the ethical requirements that are relevant to our audit of the financial statements under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's code of ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Other Matters

The consolidated financial results for the quarter and year ended March 31, 2026 include the results of M/s Planetfirst Green Private Limited, an associate company accounted under equity method. We have not carried out any audit of the financial results of the above associate for the quarter and year ended March 31, 2026 that reflect total comprehensive income (comprising of share of profit from the associate) of Rs 186.87 Lakhs for the quarter and year 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 standalone financial statements of the associate are audited by M/s V R C & Co. who have given their unmodified opinion dated May 25, 2026. Our opinion on the Consolidated Financial Results, in so far as it relates to the amounts and disclosures included in respect of the associate, is based solely on such financial statements. Accordingly, we do not express any opinion on the completeness and true and fair view of the financial results, including adjustments, if any, required on the carrying amount of assets and liabilities of the above associate as at March 31, 2026 included in the Consolidated Financial Results.

Our opinion has not been qualified in respect of matters referred to above.

Management's responsibilities for the consolidated financial results

The Statement has been prepared on the basis of the Consolidated annual financial statements. The Holding Company's Board of Directors are responsible for the preparation and presentation of these consolidated financial results that give a true and fair view of the net profit/ loss and other comprehensive income and other financial information of the Group in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and the design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring accuracy and completeness of the accounting records, relevant to the preparation and presentation of the consolidated financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of the consolidated financial results by the Directors of the Holding Company, as aforesaid.

In preparing the Statement, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.



Auditor's responsibilities for the audit of the consolidated financial results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Statement.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Group to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statement or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of Statement, including the disclosures, and whether the Statement represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the Statement of the entities within the Group to express an opinion on the Statement. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Statement of which we are the independent auditors. For the other entities included in the Statements, which have been audited, the Holding Company's Board of Directors remain responsible for the direction, supervision and performance of the audits carried out by them. We remain solely responsible for our audit opinion.

Materiality is the magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.



We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the Listing Regulations, as amended, to the extent applicable.

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

E.k. Srivatsan

(E. K. SRIVATSAN)
Partner
Membership No. 225064
UDIN: 26225064DLZVQP4834



Place: Chennai
Date: May 25, 2026



REF: POEL/BNS/BSE/2026-27/10
MAY 25, 2026

BSE LIMITED
PHIROZE JEEJEEBHOY TOWERS
DALAL STREET
MUMBAI- 400001

Scrip Code - 539195

DEAR SIR,

Sub: Declaration in respect of Audit Report with unmodified opinion for the Audited Financial Results for the financial year ended March 31, 2026

Ref: Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015:

We hereby declare that M/s. CNGSN & Associates, Chartered Accountants, Chennai (Firm Registration No: 004915S/S200036), Statutory Auditors of the Company have expressed an unmodified opinion in their Audit Report on the Audited Standalone and Consolidated Financial Results of the Company for the financial year ended March 31, 2026.

This is for your information and record.

Thanking You,

Yours faithfully,
For **POCL ENTERPRISES LIMITED**

**SUNIL KUMAR
BANSAL**

Digitally signed by SUNIL KUMAR BANSAL
DN: c=IN, postalCode=600010, st=TAMIL NADU,
street=B3 LOTUS LAWNS, NO 45, 1ST
STREET, CHENNAI 600010, o=Personal,
serialNumber=f75b724b1c96165bb7e4b9965f17e0fd
c9a61e5a64ef1135166374f5cc7e,
pseudonym=89a6a66376b341dc8283d8ae7843881f,
2.5.4.20=d5f78750d63dde20f031189b71f14c613c7831
12159f29c46282c44ee41e948, email=SKB@POEL.IN,
cn=SUNIL KUMAR BANSAL
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**SUNIL KUMAR BANSAL
MANAGING DIRECTOR**

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CIN : L52599TN1988PLC015731

AN ISO CERTIFIED COMPANY