POCL Enterprises Limited

Regd.Office: Willingdon Crescent, 1st Floor, Pycrofts Garden Road, Nungambakkam, Chennai 600006
Ph.044 49145454 Email Id: corprelations@poel.in Website : www.poel.in
CIN: L52599TN1988PLC015731

Statement of Unaudited Financial Results for the quarter ended June 30, 2026

(in INR Lakhs)

S. No	Particulars	Standalone				Consolidated			
		Quarter ended			Year ended	Quarter ended			Year ended
		June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unudited)	March 31, 2026 (Audited)	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unudited)	March 31, 2026 (Audited)
	Income from Operations								
1	Net Sales / Income from operations	46,603.65	33,228.55	37,242.92	1,43,168.48	46,603.65	33,228.55	37,242.92	1,43,168.48
2	Other Income (Net)	145.95	94.69	105.63	378.42	145.95	94.69	105.63	378.42
3	**Total Income (1+2)**	**46,749.60**	**33,323.24**	**37,348.55**	**1,43,546.90**	**46,749.60**	**33,323.24**	**37,348.55**	**1,43,546.90**
4	**Expenses**								
	Cost of materials consumed	34,994.81	24,278.34	23,890.52	1,00,865.35	34,994.81	24,278.34	23,890.52	1,00,865.35
	Purchase of stock-in-trade	8,737.89	3,296.37	8,858.24	26,180.55	8,737.89	3,296.37	8,858.24	26,180.55
	Changes in inventories of work-in-progress, stock-in-trade and finished goods	(589.33)	1,973.61	296.07	366.99	(589.33)	1,973.61	296.07	366.99
	Employee benefit expenses	739.28	713.38	686.66	2,835.40	739.28	713.38	686.66	2,835.40
	Finance costs	418.37	379.68	372.13	1,663.17	418.37	379.68	372.13	1,663.17
	Depreciation and amortization expense	127.85	149.49	128.02	552.79	127.85	149.49	128.02	552.79
	Other expenses	1,551.46	1,234.48	1,555.05	5,695.39	1,551.46	1,234.48	1,555.05	5,695.39
	Total Expenses	**45,980.33**	**32,025.35**	**35,786.69**	**1,38,159.64**	**45,980.33**	**32,025.35**	**35,786.69**	**1,38,159.64**
5	**Profit before exceptional items and tax (3-4)**	**769.27**	**1,297.89**	**1,561.86**	5,387.26	**769.27**	**1,297.89**	**1,561.86**	5,387.26
6	Exceptional items								
	Statutory Impact of New Labour Codes	-	-	-	(26.46)	-	-	-	(26.46)
7	**Profit before tax (5+6)**	**769.27**	**1,297.89**	**1,561.86**	5,360.80	**769.27**	**1,297.89**	**1,561.86**	5,360.80
8	**Tax expense**								
	Current tax	177.21	377.45	411.47	1,433.36	177.21	377.45	411.47	1,433.36
	Earlier Period Tax	-	-	-	17.12	-	-	-	17.12
	Deferred tax charge/ (credit)	21.35	(49.79)	(13.69)	(50.67)	21.35	(49.79)	(13.69)	(50.67)
	Total Tax Expenses	**198.56**	**327.66**	**397.78**	**1,399.81**	**198.56**	**327.66**	**397.78**	**1,399.81**
9	**Net Profit for the period (7-8)**	**570.71**	**970.23**	**1,164.08**	**3,960.99**	**570.71**	**970.23**	**1,164.08**	**3,960.99**
10	Share of Profit / (Loss) of Associates	-	-	-	-	46.30	309.76	(31.52)	186.87
11	**Net Profit for the period after Share of Profit / (Loss) of Associates (9+10)**	**570.71**	**970.23**	**1,164.08**	**3,960.99**	**617.01**	**1,279.99**	**1,132.56**	**4,147.86**
12	**Other comprehensive income, net of income tax**								
a.	(i) items that will not be reclassified to profit or loss	4.46	7.77	-	17.84	4.46	7.77	-	17.84
	(ii) income tax relating to items that will not be reclassified to profit or loss	(1.12)	(2.93)	-	(5.43)	(1.12)	(2.93)	-	(5.43)
b.	(i) items that will be reclassified to profit or loss		-	-	-	-	-	-	-
	(ii) income tax relating to items that will be reclassified to profit or loss		-	-	-	-	-	-	-
	Total other comprehensive income/ (loss), net of income tax	**3.34**	**4.84**	-	12.41	3.34	**4.84**	-	12.41
13	**Total comprehensive income for the period (11+12)**	**574.05**	**975.07**	**1,164.08**	**3,973.40**	**620.35**	**1,284.83**	**1,132.56**	**4,160.27**
14	Paid-up equity share capital	615.32	615.32	615.32	615.32	615.32	615.32	615.32	615.32
	Face value per share (₹)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
15	Other Equity	NA	NA	NA	18,652.42	NA	NA	NA	18,839.29
16	Earning per share (₹) (not annualised)								
	- Basic	1.86	3.22	4.11	13.14	2.01	4.25	4.00	13.76
	- Diluted	1.82	3.17	4.10	12.95	1.97	4.18	3.99	13.56

Explanatory Notes to the Statement of Unaudited Financial Results for the quarter ended June 30, 2026

1 The above results for the quarter ended June 30, 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 August 14, 2026. The statutory auditors of the Company have carried out a limited review of the above unaudited results and issued an unmodified limited review report on the above results.

2 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.

3 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.

CNGSN & ASSOCIATES LLP
CHENNAI
CHARTERED ACCOUNTANTS

POCL Enterprises Limited
Chennai 600 006

4 Segment Information (Consolidated basis) (in INR Lakhs)

Particulars	Quarter ended			Year Ended
	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Segment Revenue				
a) Metal	31,146.94	20,852.67	27,964.25	1,05,180.62
b) Metallic Oxides	16,698.21	12,805.11	11,404.73	44,441.33
c) Plastic Additives	2,537.58	2,335.92	2,662.80	10,485.47
d) Others	196.09	231.46	160.43	853.29
Total	50,578.82	36,225.16	42,192.21	1,60,960.71
Less: Inter Segment Turnover	3,975.17	2,996.61	4,949.29	17,792.23
Revenue from operations (Net)	46,603.65	33,228.55	37,242.92	1,43,168.48
Segment Results				
Profit (+) / Loss (-) before tax and finance cost				
a) Metal	736.29	1,304.07	1,643.63	5,849.24
b) Metallic Oxides	500.67	510.24	459.25	1,700.86
c) Plastic Additives	188.66	107.68	93.41	573.55
d) Others	(3.14)	13.70	(18.44)	27.91
Total	1,422.48	1,935.69	2,177.85	8,151.56
Add/ Less : Finance Cost	418.37	379.68	372.13	1,663.17
Less: Other unallocable expenditure net off unallocable income	234.84	258.12	243.86	1,127.59
Profit /(Loss) from continuing operations	769.27	1,297.89	1,561.86	5,360.80
Profit/(Loss) from discontinuing operations	-	-	-	-
Profit Before Tax	769.27	1,297.89	1,561.86	5,360.80
Segment Assets				
a) Metal	21,822.90	15,072.23	15,546.91	15,072.23
b) Metallic Oxides	9,186.36	7,789.39	10,011.36	7,789.39
c) Plastic Additives	2,288.49	2,358.77	2,742.62	2,358.77
d) Others	176.04	124.25	308.20	124.25
e) Other unallocable corporate assets	7,488.79	11,118.10	3,550.61	11,118.10
Total assets	40,962.58	36,462.74	32,159.70	36,462.74
Segment Liabilities				
a) Metal	4,134.21	1,341.63	1,420.58	1,341.63
b) Metallic Oxides	3,438.34	1,765.41	625.23	1,765.41
c) Plastic Additives	442.62	567.53	805.53	567.53
d) Others	37.68	15.99	40.07	15.99
e) Other unallocable corporate liabilities	12,834.77	13,317.57	12,285.97	13,317.57
Total liabilities	20,887.62	17,008.13	15,177.38	17,008.13
Capital Employed (Segment assets-Segment liabilities)				
a) Metal	17,688.69	13,730.60	14,126.33	13,730.60
b) Metallic Oxides	5,748.02	6,023.98	9,386.13	6,023.98
c) Plastic Additives	1,845.87	1,791.24	1,937.09	1,791.24
d) Others	138.36	108.26	268.13	108.26
Total capital employed in segments	25,420.94	21,654.08	25,717.68	21,654.08
Unallocable corporate assets less corporate liabilities	(5,345.98)	(2,199.47)	(8,735.36)	(2,199.47)
Total Capital Employed	20,074.96	19,454.61	16,982.32	19,454.61

CNGSN & ASSOCIATES LLP * CHENNAI * CHARTERED ACCOUNTANTS

POCL Enterprises Limited Chennai 600 006

Segment Information (Standalone basis) (in INR Lakhs)

Particulars	Quarter ended			Year ended
	June 30, 2026 (Unaudited)	March 31, 2026 (Audited)	June 30, 2025 (Unaudited)	March 31, 2026 (Audited)
Segment Revenue				
a) Metal	31,146.94	20,852.67	27,964.25	1,05,180.62
b) Metallic Oxides	16,698.21	12,805.11	11,404.73	44,441.33
c) Plastic Additives	2,537.58	2,335.92	2,662.80	10,485.47
d) Others	196.09	231.46	160.43	853.29
Total	50,578.82	36,225.16	42,192.21	1,60,960.71
Less: Inter Segment Turnover	3,975.17	2,996.61	4,949.29	17,792.23
Revenue from operations (Net)	**46,603.65**	**33,228.55**	**37,242.92**	**1,43,168.48**
Segment Results				
Profit (+) / Loss (-) before tax and finance cost				
a) Metal	736.29	1,304.07	1,643.63	5,849.24
b) Metallic Oxides	500.67	510.24	459.25	1,700.86
c) Plastic Additives	188.69	107.68	93.41	573.55
d) Others	(3.14)	13.70	(18.44)	27.91
Total	**1,422.51**	**1,935.69**	**2,177.85**	**8,151.56**
Add/ Less : Finance Cost	418.37	379.68	372.13	1,663.17
Less: Other unallocable expenditure net off unallocable income	234.87	258.12	243.86	1,127.59
Profit /(Loss) from continuing operations	769.27	1,297.89	1,561.86	5,360.80
Profit/(Loss) from discontinuing operations	-	-		-
Profit Before Tax	**769.27**	**1,297.89**	**1,561.86**	**5,360.80**
Segment Assets				
a) Metal	21,822.90	15,072.23	15,578.43	15,072.23
b) Metallic Oxides	9,186.36	7,789.39	10,011.36	7,789.39
c) Plastic Additives	2,288.49	2,358.77	2,742.62	2,358.77
d) Others	176.04	124.25	308.20	124.25
e) Other unallocable corporate assets	7,255.62	10,931.23	3,550.61	10,931.23
Total assets	**40,729.41**	**36,275.87**	**32,191.22**	**36,275.87**
Segment Liabilities				
a) Metal	4,134.21	1,341.63	1,420.58	1,341.63
b) Metallic Oxides	3,438.34	1,765.41	625.23	1,765.41
c) Plastic Additives	442.62	567.53	805.53	567.53
d) Others	37.68	15.99	40.07	15.99
e) Other unallocable corporate liabilities	12,834.77	13,317.57	12,285.97	13,317.57
Total liabilities	**20,887.62**	**17,008.13**	**15,177.38**	**17,008.13**
Capital Employed (Segment assets-Segment liabilities)				
a) Metal	17,688.69	13,730.60	14,157.85	13,730.60
b) Metallic Oxides	5,748.02	6,023.98	9,386.13	6,023.98
c) Plastic Additives	1,845.87	1,791.24	1,937.09	1,791.24
d) Others	138.36	108.26	268.13	108.26
Total capital employed in segments	**25,420.94**	**21,654.08**	**25,749.20**	**21,654.08**
Unallocable corporate assets less corporate liabilities	(5,579.15)	(2,386.34)	(8,735.36)	(2,386.34)
Total Capital Employed	**19,841.79**	**19,267.74**	**17,013.84**	**19,267.74**

5 Subsequent to the quarter ended June 30, 2026, the Company has, on July 15, 2026, completed the acquisition of 51% of the equity share capital of Trichy Metals and Alloys Private Limited ("TMA"), by way of (i) acquisition of equity shares from the existing equity shareholders of TMA pursuant to a Share Purchase Agreement, and (ii) further subscription to the equity shares of TMA on a preferential basis pursuant to a Share Subscription-cum-Shareholders' Agreement, for an aggregate cash consideration of INR 1,246.89 Lakhs towards 69,310 equity shares of face value of Rs. 10/- each. Consequent upon completion of the aforesaid transaction, TMA has become a subsidiary of the Company with effect from July 15, 2026.

6 The figures for the three months ended March 31, 2026 (both standalone and consolidated) as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been subjected to limited review and not subjected to audit. Previous period figures have been regrouped/ reclassified, where necessary.

CNGSN & ASSOCIATES LLP CHENNAI CHARTERED ACCOUNTANTS

for POCL Enterprises Limited

Sunil Kumar Bansal
Managing Director
DIN : 00232617

POCL Enterprises Limited Chennai 600 006

Place: Chennai
Date: August 14, 2026

CNGSN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

Anand Seethakathi Business Centre, 2nd Floor, No. 684-690
Anna Salai, Thousand Lights, Chennai - 600 006. India.
Tel : +91 - 44 - 4554 1480 / 81 / 82
Web : www.cngsn.com ; Email : info@cngsn.com

Limited Review Report
on the Standalone Unaudited Financial Results for the quarter ended June 30, 2026 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 ended June 30, 2026 which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter ended June 30, 2026' 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.

CNGSN & ASSOCIATES LLP CHARTERED ACCOUNTANTS CHENNAI

4. Attention is drawn to the fact that the figures for the three months ended March 31, 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been subjected to limited review and not subjected to audit.

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

E.K. Srivatsan

CNGSN & ASSOCIATES LLP CHENNAI CHARTERED ACCOUNTANTS

(E·K·SRIVATSAN)
Partner
Membership No. 225064
UDIN: 26225064ZHXWXR8100

Place : Chennai
Date : August 14, 2026

CNGSN & ASSOCIATES LLP
CHARTERED ACCOUNTANTS

Anand Seethakathi Business Centre, 2nd Floor, No. 684-690
Anna Salai, Thousand Lights, Chennai - 600 006. India.
Tel : +91 - 44 - 4554 1480 / 81 / 82
Web : www.cngsn.com ; Email : info@cngsn.com

Limited Review Report
on the Consolidated Unaudited Financial Results for the quarter ended June 30, 2026 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 ended June 30, 2026 which are included in the accompanying 'Statement of Unaudited Financial Results for the quarter ended June 30, 2026' 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 ended June 30, 2026 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 ended June 30, 2026 that reflect total comprehensive income (comprising of share of profit from the associate) of Rs.46.30 Lakhs for the quarter 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.

CNGSN & ASSOCIATES LLP CHENNAI CHARTERED ACCOUNTANTS

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.

5. Attention is drawn to the fact that the figures for the three months ended March 31, 2026 as reported in the Statement are the balancing figures between audited figures in respect of the full previous financial year and the published year to date figures up to the third quarter of the previous financial year. The figures up to the end of the third quarter of previous financial year had only been subjected to limited review and not subjected to audit.

6. 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

CNGSN & ASSOCIATES LLP * CHENNAI * CHARTERED ACCOUNTANTS *

E.K. Srivatsan

(E·K·SRIVATSAN)
Partner
Membership No. 225064
UDIN: 26225064BHHLMG4229

Place: Chennai
Date: August 14, 2026