

ANNEXURE – III 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 ("Act") 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/wp-content/uploads/2025/09/POEL-Corporate-Social-Responsibility-Policy.pdf>.

During the period under review, the Board of Directors constituted a Corporate Social Responsibility Committee ("CSR Committee") to oversee and monitor the implementation of the Company's CSR initiatives and to ensure compliance with the applicable provisions of the Act, the rules made thereunder and the Company's CSR Policy. The CSR Committee is entrusted with the responsibility of ensuring that the Company's CSR activities are undertaken in a structured and effective manner and are aligned with the activities specified under Schedule VII to the Companies Act, 2013.

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, healthcare and sanitation, eradicating hunger and poverty, welfare of senior citizens, any other activity as approved by the CSR committee on a case to case basis, with the objective of creating a meaningful and sustainable social impact.

2. Composition of CSR Committee:

Sl. No.	Name of Director	Designation / Nature of Directorship	Number of meetings held	Number of meetings attended
1.	Mrs. Indu Bala,	Chairperson, Independent Director	4	4
2.	Mr. Sunil Kumar Bansal	Member, Managing Director	4	4
3.	Mr. Amber Bansal	Member, Whole-time Director & CFO	4	4

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	https://poel.in/board-information/
(b)	CSR Policy	https://poel.in/wp-content/uploads/2025/09/POEL-Corporate-Social-Responsibility-Policy.pdf
(c)	CSR Projects	https://poel.in/csr/

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.

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5. Total CSR Obligation for the financial year:

S.No.	Particulars	Amount (in Rs.)
(a)	Average net profits of the Company as per sub-section (5) of Section 135	26,61,02,300/-
(b)	Two percent of average net profit of the Company as per sub-section (5) of Section 135	53,22,046/-
(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	1,29,127/-
(e)	Total CSR obligation for the financial year [(b) + (c) - (d)]	51,92,919/-

6. Total CSR amount spent for the financial year:

S.No.	Particulars	Amount (in Rs.)
(a)	Amount spent on CSR Projects (both ongoing project and other than ongoing project)	53,23,506/-*
(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)]	53,23,506/-*

*The amount spent on the CSR activities for the financial year includes the set-off of the excess amount of Rs. 1,29,127/- spent by the Company on CSR activities in the previous financial year.

(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
53,23,506/-*		Nil		Nil	

*The amount spent on the CSR activities for the financial year includes the set-off of the excess amount of Rs. 1,29,127/- spent by the Company on CSR activities in the previous financial year.

(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	53,22,046/-
2.	Total amount spent for the financial year	53,23,506/-*
3.	Excess amount spent for the financial year [2 – 1]	1,460/-
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]	1,460/-

*The amount spent on the CSR activities for the financial year includes the set-off of the excess amount of Rs. 1,29,127/- spent by the Company on CSR activities in the previous financial year.

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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	2024-25	Nil	Nil	Nil	Nil	Nil	Nil
2	2023-24	Nil	Nil	Nil	29,977	25.07.2024	Nil
3	2022-23	Nil	Nil	Nil	Nil	Nil	Nil

8. Whether any capital assets have been created or acquired through Corporate Social Responsibility amount spent in the Financial Year: Yes

The number of Capital assets created / acquired: 4

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 (Rs.)	Details of entity / Authority / beneficiary of the registered owner		
					CSR Registration Number, if applicable	Name	Registered address
1	Promotion of Education – Construction of Three Classroom at Adi Dravida Welfare Primary School Mangadu, Kancheepuram.	602122	19.01.2026	7,50,000/-	CSR00000895	Round Table India Trust	New No. 80, Round Table House, BOB Chandran Centre, Nungambakkam, Chennai - 600034
2	Promotion of Education – Contributing two Interactive Smart Boards Motilal Fomra Sanatana Dharma Higher Secondary School, 17/26, Managappan Street, Sowcarpet, Chennai.	600079	21.11.2025	1,92,340/-	CSR00081733	Shri Sanatana Dharma Vidyalaya Association	17/26, Managappan Street, Sowcarpet, Chennai - 600079
3.	Welfare of Senior Citizens - Provision of a refrigerator to Annai Teresa Old Age Home, located at No. 47, Outer Circular Road, Kilpauk, Chennai.	600010	27.12.2025	50,000/-	Not applicable	Annai Teresa Old Age Home – Kilpauk, Chennai	No. 47, Outer Circular Road, Kilpauk, Chennai – 600 010.
4.	Healthcare & Sanitation – Renovation & construction of rest rooms at JHA Agarsen College, Madhavaram Chennai.	600060	24.03.2026	3,53,523/-	Not applicable	JHA Agarsen College	No.1, Manjambakkam Road, Madhavaram, Chennai 600060

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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

Indu Bala

Chairperson - CSR Committee
DIN: 10709651

Sunil Kumar Bansal

Managing Director
DIN: 00232617

Place : Chennai

Date : August 14, 2026