Synfinx Capital Pvt. Ltd. 501, 5th Floor, Plot No. 12/12A, Krishnaveer's Euphoria, Jubilee Enclave Road, Hitech City, Hyderabad, Telangana 500081**CIN:** U65990TG2022PTC158659

+91 9833932080 www.synfinx.com info@synfinx.com

Date: 24th October, 2026

To,
The Board of Directors,
Planetfirst Green Private Limited
Willingdon Crescent, 1st Floor, No. 6/2, Pycrofts Garden Road,
Nungambakkam, Shastri Bhavan, Chennai – 600006, Tamil Nadu, India

Subject: Certificate on adequacy and accuracy of disclosure of information pertaining to the unlisted Company i.e., Planetfirst Green Private Limited, in the format prescribed for abridged prospectus as specified in Part E of Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 and SEBI Master Circular no. HO/49/14/14(2)2026-CFD-POD2/I/4518/2026 dated February 09, 2026 as amended from time to time, to the extent applicable, for the purpose of Scheme of Amalgamation amongst Planetfirst Green Private Limited (the "Transferor Company" or the "Company") and POCL Enterprises Limited (the "Transferee Company" or "POEL") and their respective shareholders and creditors under Chapter XV pursuant to Sections 230 and 232 and other relevant provisions of the Companies Act, 2013 and the rules made thereunder ("Scheme" or "Scheme of Amalgamation"), and all other applicable acts, rules and regulations (hereinafter referred to as the "Scheme").

Dear Sir/Madam,

We at Synfinx Capital Private Limited ("SCPL", "We" or "us"), a category I Merchant Banker registered with SEBI, having registration no. INM000013192 have been appointed by the Board of Directors ("Board") of Planetfirst Green Private Limited (CIN: U24203TN2022PTC185571) for the purpose of certifying the adequacy and accuracy of disclosures pertaining to amalgamation in the format prescribed for abridged prospectus as specified in Part E of Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018, involved in the proposed Scheme of Amalgamation between Planetfirst Green Private Limited (the "Transferor Company" or the "Company") and POCL Enterprises Limited (the "Transferee Company" or "POEL") and their respective shareholders and creditors under Chapter XV pursuant to Sections 230 and 232 and other relevant provisions of the Companies Act, 2013 and the rules made thereunder ("**Scheme**" or "**Scheme of Amalgamation**").

Scope and Purpose of Certificate

As required under SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023 and SEBI Master Circular No. HO/49/14/14(2)2026-CFD-POD2/I/4518/2026 dated February 09, 2026 as amended from time to time (collectively referred to as "SEBI Circulars"), to the extent applicable, that for the purpose of Scheme of Amalgamation the listed entity shall include the applicable information pertaining to the unlisted entity involved in the scheme in the format specified in the Part E of Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulations, 2018 ("SEBI ICDR Regulations"), in the explanatory statement or notice or proposal accompanying resolution to be passed, at the time of sending to the shareholders while seeking approval of the Scheme. SEBI Circulars further prescribe that the accuracy and adequacy of such disclosures shall be certified by a SEBI Registered Merchant Banker after following the due diligence process.

This certificate is being issued in compliance of above-mentioned requirement under the SEBI Circulars.

This certificate is restricted to meet the above-mentioned purpose only and may not be used for any other purpose whatsoever or to meet the requirement of any other laws, rules, regulations and statutes.

Certification:

We state and confirm as follows:

1. On the basis of the information, undertakings, documents, certifications and explanations provided to us by the Transferor Company, its Directors and its Key Managerial Personnel, while finalizing the Abridged Prospectus

(Disclosure Document) of the subject captioned, we hereby confirm that the information contained in the Disclosure Document of Planetfirst Green Private Limited is adequate and accurate in the terms of the SEBI Circulars read with Part E of Schedule VI as amended of the SEBI ICDR Regulations.

Disclaimer:

Our scope of work did not include the following:

1. An audit of the financial statements of Planetfirst Green Private Limited.
2. Carrying out a market survey / financial feasibility for the Business of Planetfirst Green Private Limited.
3. Financial and Legal due diligence of Planetfirst Green Private Limited.

Report Limitations:

1. This certificate is a specific purpose certificate issued in terms of and in compliance with SEBI Circulars and hence it should not be used for any other purpose or transaction.
2. We express no opinion and accordingly accept no responsibility for or as to the price at which the equity shares of the Transferee Company will trade following the Scheme.
3. This Certificate contains the certification on adequacy and accuracy of disclosure of information in the Abridged Prospectus pertaining to the unlisted entity, Transferor Company and is not an opinion on the proposed Scheme or its success. Further, this certificate doesn't guarantee the implication/approval of the Proposed Scheme.
4. We shall not be liable for any losses whether financial or otherwise or expenses arising directly or indirectly out of the use of or reliance on the information set out here in the report.
5. Our certificate is not, nor should it be constructed as our opinion or certification of the compliance of the Scheme of Amalgamation with the provision of any law including Companies Act, 2013, taxation laws, capital market laws and related laws.

For and on behalf of
Synfinx Capital Private Limited



Sanka Hari Surya
Director
DIN: 07267115

Date: 24th October, 2026
Place: Hyderabad

PlanetFirst

Planetfirst Green Pvt. Ltd.

ABRIDGED PROSPECTUS

Dated October 24, 2026

(Please scan this QR code to view the Abridged Prospectus)

This is an abridged prospectus containing the information pertaining to the Unlisted Company, Planetfirst Green Private Limited ("**PGPL**"), involved in the Scheme of Amalgamation between Planetfirst Green Private Limited (the "**Transferor Company**" or the "**Company**") and POCL Enterprises Limited (the "**Transferee Company**" or "**POEL**") and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013, in the format specified for abridged prospectus as provided in Part E of Schedule VI of the Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) Regulation, 2018, SEBI Master Circular No. HO/49/14/14(2)2026-CFD-POD2/I/4518/2026 dated February 09, 2026 read with SEBI Master Circular No. SEBI/HO/CFD/POD-2/P/CIR/2023/93 dated June 20, 2023. This abridged prospectus should be read together with the Scheme of Amalgamation.

This Abridged Prospectus dated 24/10/2026 is important and should be carefully read together with the Scheme and the notice being sent to the Shareholders of POEL. The Scheme would also be available on the website of POEL at www.poel.in.

THIS ABRIDGED PROSPECTUS CONSISTS '14' PAGES. PLEASE ENSURE THAT YOU HAVE RECEIVED ALL THE PAGES.

(Capitalised terms not defined herein shall have the meanings ascribed to them under the Scheme of Amalgamation)

PLANETFIRST GREEN PRIVATE LIMITED
CIN: U24203TN2022PTC185571, Date of Incorporation: July 07, 2022

Registered Office	Corporate Office	Contact Person	Email and Telephone	Website
Willingdon Crescent, 1st Floor, No. 6/2, Pycrofts Garden Road, Nungambakkam, Shastri Bhavan, Chennai – 600006, Tamil Nadu, India.	Willingdon Crescent, 1st Floor, No. 6/2, Pycrofts Garden Road, Nungambakkam, Shastri Bhavan, Chennai – 600006, Tamil Nadu, India.	S Kirthika Purohit – Company Secretary	Email ID: accounts@planetfirstgreen.com Telephone: 044 49145454	Not Available

S. Kirthika Purohit

PLANETFIRST GREEN PRIVATE LIMITED

Registered Office Address : Willingdon Crescent 1st Floor, No. 6/2, Pycrofts Garden Road, Nungambakkam, Chennai - 600 006.
Unit Address : Survey No. 7101 to 7111, 7133, 7134, 7137 to 7142, 7176 to 7179, 7190 to 7195, 7183 to 7185 Village - Tarsadi, Taluka - Mangrol, Kosamba, Surat, Gujarat - 394120
CIN NO : U24203TN2022PTC185571
email : accounts@planetfirstgreen.com Ph.: +91 44 4914 5454

NAMES OF PROMOTER(S) OF THE COMPANY: *There are no promoters in the Transferor Company*

Details of Offer to Public

Type of Issue (Fresh/ OFS/ Fresh & OFS)	Fresh Issue Size (by No. of shares or by amount in Rs.)	OFS Size (by No. of shares or by amount in Rs.)	Total Issue Size (by No. of shares or by amount in Rs.)	Issue Under 6(1)/ 6(2)	Share Reservation		
					QIB	NII	RII
NOT APPLICABLE							

These equity shares are proposed to be listed on (to be specified) (designated stock exchange) and (to be specified).
OFS: Offer for Sale- ***Not Applicable***

Details of OFS by Promoter(s)/ Promoter Group/ Other Selling Shareholders *(upto a maximum of 10 selling shareholders)*

Name	Type	No of Shares offered Amount in Rs.	WACA in Rs. per Equity	Name	Type	No of Shares offered/ Amount in Rs.	WACA in Rs per Equity
NOT APPLICABLE							

P: Promoter; PG: Promoter Group; OSS: Other Selling Shareholder; WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis.

Price Band, Minimum Bid Lot & Indicative Timelines	
Price Band*	NOT APPLICABLE
Minimum Bid Lot Size	
Bid/Offer Open On	
Bid/Offer Closes On	
Finalisation of Basis of Allotment	
Initiation of Refunds	
Credit of Equity Shares to Demat accounts of Allottees	
Commencement of trading of Equity Shares	

For details of price band and basis of offer price, please refer to price band advertisement and page xx of RHP. -* ***Not Applicable*

Details of WACA of all shares transacted over the trailing eighteen months from the date of RHP

Period	Weighted Average Cost of Acquisition (in Rs.)	Upper End of the Price Band is 'X' times the WACA	Range of acquisition price Lowest Price- Highest Price (in Rs.)
Trailing Eighteen Month from the date of RHP	NOT APPLICABLE		

S. Karthika Purohit

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WACA: Weighted Average Cost of Acquisition shall be calculated on fully diluted basis for the trailing eighteen months from the date of RHP.

RISKS IN RELATION TO THE FIRST OFFER
The face value of the Equity Shares is x. The Floor Price, Cap Price and Offer Price determined by our Company and the Selling Shareholders, in consultation with the BRLM's, on the basis of the assessment of market demand for the Equity Shares by way of the Book Building Process, as stated under "*Basis for Offer Price*" on page xx should not be considered to be indicative of the market price of the Equity Shares after listing. No assurance can be given regarding frequency of trading in the Equity Shares nor regarding the price at which the Equity Shares will be traded after listing. – **NOT APPLICABLE**

GENERAL RISKS
Investment in equity & equity-related securities involve a degree of risk and investors should not invest any funds in this Issue unless they can afford to take the risk of losing their investment. Investors are advised to read the risk factors carefully before taking an investment decision in this Issue. For taking an investment decision, investors must rely on their own examination of the Issuer and this Issue, including the risks involved. The Equity Shares have not been recommended or approved by the Securities and Exchange Board of India ("SEBI"), nor does, SEBI guarantee the accuracy or adequacy of the contents of the RHP. Specified attention of the investors is invited to the section titled "Risk Factors" at page XXX of the RHP and on page XX of this Abridged Prospectus. – **NOT APPLICABLE as the offer is not for public at large and no investment by the public is required in the Company.** Specified Attention of the investors is invited to the section titled "**Internal Risk Factors**" on page 12 of this abridged prospectus.

SCHEME DETAILS AND LISTING
DETAILS OF THE SCHEME OF AMALGAMATION Scheme of Amalgamation between Planetfirst Green Private Limited (the **"Transferor Company"**) and POCL Enterprises Limited (the **"Transferee Company"**) and their respective shareholders and creditors under Sections 230 to 232 and other applicable provisions of the Companies Act, 2013 (the **"Act"**) **(hereinafter referred to as the "Scheme"/ "Scheme of Amalgamation")** The Scheme provides for (i) amalgamation of the Transferor Company with and into the Transferee Company; and (ii) allotment of equity shares of the Transferee Company to the shareholders of the Transferor Company in the proportion of equity or preference shares held by them in the Transferor Company. The Scheme shall be effective from the Appointed Date but shall be Operative from Effective Date. **Rationale of the Scheme:** The proposed scheme of amalgamation providing for the amalgamation of the Transferor Company with the Transferee Company would result in the following benefits:

S. Kirthika Purohit

PLANETFIRST GREEN PRIVATE LIMITED

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i. While POEL (Transferee Company) is an integrated manufacturer of lead metals and metallic oxides, PGPL (Transferor Company) is a specialized lead recycling and refining unit. This creates strong complementarities that support and justify the proposed merger.

ii. The amalgamation will enable POEL (Transferee Company) to expand its operations into Western India through PGPL's (Transferor Company's) existing business unit in Surat, Gujarat. This in turn will allow the combined businesses to serve customers in that region more efficiently and increase its reach in important industrial markets.

iii. The amalgamation will create a vertically integrated business structure that ensures secure, reliable, and cost-stable access to recycled metal inputs by integrating PGPL's (Transferor Company's) recycling and refining operations with POEL's (Transferee Company's) manufacturing processes, which in turn will also minimize supply disruptions, strengthen control over the entire production cycle, enhance operational continuity, and support better long-term planning and optimized capacity utilization across the business units. This will position the combined business on a strong pedestal value while dealing with increasingly complex business future.

iv. The amalgamation will facilitate better, efficient, and economical management, control and running of the combined businesses, and further development and growth of the business of the Transferee Company.

v. The amalgamation will result in economies of scale, effective co-ordination with better control including but not limited to efficient utilization of capital, cash and debt management of the combined entity and unfettered access to cash flow generated by the combined businesses.

Consideration for the Amalgamation of the Transferor Company under the Scheme:

In consideration for the amalgamation of the Transferor Company, the Transferee Company shall issue and allot its equity shares at par, fully paid-up, on a proportionate basis to each shareholder of the Transferor Company as on the Record Date, in the manner given below:

For equity shareholders of the Transferor Company:

"For every 100 (One Hundred only) Equity Shares having a face value of Rs. 10/- each held by the shareholder in the Transferor Company namely Planetfirst Green Private Limited, 13 (Thirteen only) fully paid-up Equity Shares having a face value of Rs. 2/- each will be issued/allotted in the Transferee Company namely POCL Enterprises Limited."

For preference shareholders of the Transferor Company:

In respect of ISIN INE21DU04011:

"For every 100 (One Hundred only) 0.5% Non-Cumulative Non-Convertible Redeemable Preference Shares having a face value of Rs. 10/- each held by the shareholder in the Transferor Company namely Planetfirst Green Private Limited, 5 (Five only) fully paid-up Equity Shares having a face value of Rs. 2/- each will be issued/allotted in the Transferee Company namely POCL Enterprises Limited."

S. Kiruthika Pushid

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In respect of ISIN INE21DU04029:

"For every 100 (One Hundred only) 0.5% Non-Cumulative Non-Convertible Redeemable Preference Shares having a face value of Rs. 10/- each held by the shareholder in the Transferor Company namely Planetfirst Green Private Limited, 5 (Five only) fully paid-up Equity Shares having a face value of Rs. 2/- each will be issued/allotted in the Transferee Company namely POCL Enterprises Limited."

No equity shares shall be issued by the Transferee Company in respect of the shares, whether equity shares or preference shares, held by the Transferee Company in the Transferor Company and all such shares shall stand cancelled upon the Scheme becoming effective.

LISTING

The equity shares of the Transferee Company, issued to the shareholders of the Transferor Company, are proposed to be listed on BSE Limited.

PROCEDURE
You may obtain a physical copy of the Bid -cum-Application Form and the RHP from the stock exchange, syndicate members, registrar to the issue, share transfer agents, depository participants, stock brokers, underwriters, bankers to the issue, investors' associations or Self Certified Syndicate Banks. – **NOT APPLICABLE**

If you wish to know about processes and procedures applicable to this issue, you may request for a copy of the RHP and/or the General Information Document (GID) from the BRLM's or download it from the websites of the Stock Exchange i.e. www.bseindia.com; and the BRLM's. – **NOT APPLICABLE**

PRICE INFORMATION OF BRLM 's*				
Issue Name	**Name of Merchant Banker**	**+/- % change in closing price, (+/- % change in closing benchmark) - 30th calendar days from listing**	**+/- % change in closing price, (+/- % change in closing benchmark) - 90th calendar days from listing**	**+/- % change in closing price, (+/- % change in closing benchmark) - 180th calendar days from listing**
		+1% (+5%)	-2% (-5%)	
NOT APPLICABLE				

**Disclosures subject to recent 7 issues (initial public offerings) in current financial year and two preceding financial years managed by each Merchant Banker with common issues disclosed once.*

S. Karthika Purohit

PLANETFIRST GREEN PRIVATE LIMITED

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Name of BRLM and contact details (telephone and email id) of each BRLM	**NOT APPLICABLE**
Name of Syndicate Members	

In case of issues by Small and Medium Enterprises under Chapter IX, details of the market maker to be included – **Not Applicable**

Name of Registrar to the Issue and contact details (telephone and email id)	**NOT APPLICABLE**
Name of Statutory Auditor	**M/s. V R C & Co., Chartered Accountants, Surat (Firm Registration No. 119497W)**
Name of Credit Rating Agency and the rating or grading obtained, if any.	**NOT APPLICABLE**
Name of Debenture trustee, if any.	**NOT APPLICABLE**
Self-Certified Syndicate Banks	**NOT APPLICABLE**
Non-Syndicate Registered Brokers	**NOT APPLICABLE**
Details regarding website address(es)/ link(s) from which the investor can obtain list of registrar to issue and share transfer agents, depository participants and stock brokers who can accept application from investor (as applicable)	**NOT APPLICABLE**
Auditor qualifications	**The Statutory Auditors of our Company have not expressed any qualification, reservation, adverse remark, matter of emphasis, or other observation on our financial statements for the periods covered in the Abridged Prospectus.**

PROMOTERS OF THE ISSUER COMPANY			
Sr. No.	**Name**	**Individual/Corporate**	**Experience & Educational Qualification**
There is No Identifiable Promoter in the Transferor Company			**Experience:** *Not Applicable* **Educational Qualification:** *Not Applicable*

Details of promoter/s should not exceed 500 words while explaining their experience and educational qualifications

S. Kiethika Preethi

PLANETFIRST GREEN PRIVATE LIMITED

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<table>
<tr><th colspan="2">BUSINESS OVERVIEW AND STRATEGY</th></tr>
<tr><td>Company Overview:</td><td>The Company was incorporated on July 07, 2022 as a Private Limited Company under the provisions of Companies Act, 2013 and presently having its registered office situated at Willingdon Crescent, 1st Floor, No. 6/2, Pycrofts Garden Road, Nungambakkam, Shastri Bhavan, Chennai – 600006, Tamil Nadu, India. The Company is primarily engaged in the business of manufacturing of Lead Metals and recycling of all types of scrap batteries.</td></tr>
<tr><td>Product/Service Offering:</td><td>The Company is engaged in the manufacturing of Lead & Lead Alloys i.e., Refined Lead Ingot, Antimony Lead Alloy, Calcium Tin Alloy, Master Alloy, Remelted Lead Ingots.</td></tr>
<tr><td>Revenue segmentation by product /service offering:</td><td>Revenue Segmentation by product/Service offering:
(in Lakhs)
<table><tr><th>Name of the Product</th><th>For the year ended 31/03/2026</th><th>For the period ended 30/06/2026</th></tr><tr><td>Lead & Lead Alloys</td><td>24,317.09</td><td>10,229.43</td></tr><tr><td>Others</td><td>211.12</td><td>107.99</td></tr></table></td></tr>
<tr><td>Geographies Served:</td><td>The Company maintains its presence in domestic and international markets.</td></tr>
<tr><td>Revenue segmentation by geographies:</td><td>The Company generated revenue of Rs. 16,871.04 lakhs from Exports, representing 68.78% of its total revenue, while the remaining 31.22% was attributable to the domestic market for the Financial Year 2025-26.</td></tr>
</table>

S. Kirthika Purohit

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<table>
<tr><td>Key Performance Indicators:</td><td>A list of KPI's based on the standalone financials are set out below:
(in Lakhs)
<table>
<tr><th>Particulars</th><th>For the year ended 31/03/2024 (Under AS)</th><th>For the year ended 31/03/2025 (Under IND AS)</th><th>For the year ended 31/03/2026 (Under IND AS)</th><th>For the period ended 30/06/2026 (Under IND AS)</th></tr>
<tr><td>Revenue from Operations</td><td>3,096.73</td><td>7,971.69</td><td>24,528.21</td><td>10,337.42</td></tr>
<tr><td>EBITDA</td><td>(256.36)</td><td>(477.73)</td><td>821.05</td><td>374.20</td></tr>
<tr><td>EBITDA Margin</td><td>(8.28%)</td><td>(5.99%)</td><td>3.35%</td><td>3.62%</td></tr>
<tr><td>Net Profits after Tax ("PAT")</td><td>(422.57)</td><td>(853.56)</td><td>471.63</td><td>147.34</td></tr>
<tr><td>PAT Margin</td><td>(13.57%)</td><td>(10.62%)</td><td>1.92%</td><td>1.42%</td></tr>
<tr><td>Total Equity Fund/ Net-worth</td><td>(3.25)</td><td>(854.82)</td><td>(381.17)</td><td>(233.85)</td></tr>
</table></td></tr>
<tr><td>Client Profile or Industries Served:</td><td>The Company is engaged in the manufacture of lead and lead alloys, which are primarily supplied to the battery industry for use in battery manufacturing.</td></tr>
<tr><td>Revenue segmentation in terms of top 5/10 clients or Industries:</td><td>The Company's top ten customers contributed revenue of Rs. 219.13 crores (i.e., 89.34%) during the financial year 2025-26.</td></tr>
<tr><td>Intellectual Property, if any:</td><td>Nil</td></tr>
<tr><td>Market Share:</td><td>The Company's revenue is not significant enough to enable a meaningful comparison with the market share of the industry in which the Company operates.</td></tr>
<tr><td>Manufacturing plant, if any:</td><td>The Company's manufacturing plant is located at Survey No. 7190-7195, 7101-7111, 7133-7134, 7137-7142, 7176-7179, 7183-7185, Village – Tarsadi, TAL- Mangrol, Tarsadi, Kosamba, Surat, Gujarat – 394120.</td></tr>
<tr><td>Employee Strength:</td><td>The Company has a total workforce of 151 employees.</td></tr>
</table>

Note:

(1) The quantitative statements shall be substantiated with Key Performance Indicators (KPIs) and other quantitative factors.

(2) No qualitative statements shall be made which cannot be substantiated with KPIs.

(3) Information provided in the table should not exceed 1000 words.

S. Kiethika Purohit

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BOARD OF DIRECTORS				
SN.	**Name**	**Designation (Independent / Whole time / Executive / Nominee)**	**Experience & Educational Qualification**	**Other Directorships**
1	Chandrasekaran DIN: 05107821	Whole-time Director	**Experience:** Mr. Chandrasekaran has extensive experience in operations, with strong technical expertise and a proven understanding of operational processes. **Educational Qualification:** He is a DME (Diploma in Mechanical Engineering) and AMIME (Associate Member of the Institute of the Motor Industry).	Indian Companies: Nil Foreign Companies: Nil
2	Aashish Kumar K Jain DIN: 07263727	Non-Executive Director	**Experience:** Mr. Aashish Kumar K Jain is a highly accomplished Company Secretary possessing experience of more than a decade in the areas of Secretarial, Legal, Finance, Taxation, and Operations, with expertise in regulatory compliance and operational efficiency. **Educational Qualification:** He is a qualified Company Secretary from ICSI, Bachelor of Commerce (B.Com.) graduate, and Bachelor of Laws (LLB) degree holder.	Indian Companies: (i) POEL Recycling Limited Foreign Companies: Nil

OBJECTS OF THE ISSUE
Since the proposal of issue of shares to the shareholders of the Transferor Company are as per the Scheme to be approved and made effective, there is no specific objects of the issue.

S. Kavithika Purohit

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Details of means of finance – NOT APPLICABLE

The fund requirements for each of the objects of the Issue are stated as follows: (Rs. in crores)

Sr. No.	Objects of the Issue	Total estimate cost	Amount deployed till	Amount to be financed from Net Proceeds	Estimated net utilization Proceeds	
					Fiscal 20____	Fiscal 20____
NOT APPLICABLE						

Details and reasons for non -deployment or delay in deployment of proceeds or changes in utilization of issue proceeds of past public issues / rights issue, if any, of the Company in the preceding 10 years. – NOT APPLICABLE

Name of monitoring agency, if any – NOT APPLICABLE

Terms of Issuance of Convertible Security, if any

Convertible securities being offered by the Company	**NOT APPLICABLE**
Face Value / Issue Price per Convertible Securities	
Issue Size	
Interest on Convertible Securities	
Conversion Period of Convertible Securities	
Conversion Price for Convertible Securities	
Conversion Date for Convertible Securities	
Details of Security created for CCD	

Shareholding Pattern:

Equity Shares

Sr. No.	Particulars	Pre Issue number of shares	% Holding of Pre issue
1	Promoter and Promoter Group	-	-
2	Public	50,00,000	100.00%
	Total	**50,00,000**	**100.00%**

S. Kathika Purohit

PLANETFIRST GREEN PRIVATE LIMITED

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0.5% Non-Cumulative Non-Convertible Redeemable Preference Shares

Sr. No.	Particulars	Pre Issue number of shares	% Holding of Pre issue
1	Promoter and Promoter Group	-	-
2	Public	2,50,00,000	100.00%
	Total	**2,50,00,000**	**100.00%**

Number/amount of equity shares proposed to be sold by selling shareholders, if any. – Not Applicable

RESTATED STANDALONE AUDITED FINANCIALS

(in Lakhs)

Particulars	For the three months ended June 30, 2026 (Under IND AS)	For the year ended March 31, 2026 (Under IND AS)	For the year ended March 31, 2025 (Under IND AS)	For the year ended March 31, 2024 (Under AS)
Total income from operations (Net)	10,337.42	24,528.21	7,971.69	3,096.73
Net Profit/(Loss) before tax and extraordinary items	147.34	126.69	(853.56)	(411.19)
Net Profit / (Loss) after tax and extraordinary items	147.34	471.63	(853.56)	(422.57)
Equity Share Capital	500.00	500.00	500.00	500.00
Reserves and Surplus	(733.83)	(881.17)	(1,354.82)	(503.25)
Net worth	(233.85)	(381.17)	(854.82)	(3.25)
Basic earnings per share (Rs.)	2.95	9.43	(17.07)	(8.45)
Diluted earnings per share (Rs.)	2.95	9.43	(17.07)	(8.45)
Return on net worth (%)	(47.91%)	(76.64%)	198.48%	32.92%

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Particulars	For the three months ended June 30, 2026 (Under IND AS)	For the year ended March 31, 2026 (Under IND AS)	For the year ended March 31, 2025 (Under IND AS)	For the year ended March 31, 2024 (Under AS)
Net asset value per share (Rs.)	(4.68)	(7.62)	(17.10)	(0.07)

RESTATED CONSOLIDATED AUDITED FINANCIALS – Not Applicable

INTERNAL RISK FACTORS

The risks identified by Planetfirst Green Private Limited are as below:

1. The Company is exposed to commodity price fluctuations, particularly in lead and other non-ferrous metals, which may impact its raw material costs, revenue and profit margins. Further, its import and export operations expose the Company to foreign exchange risk arising from currency rate fluctuations, which may affect its operating costs and overall profitability.

2. The Company operates in a highly competitive business environment, which may adversely affect its results of operations, financial condition, and cash flows.

3. Any interruption/disruption in the supply chain including for raw materials, power supply, and/or escalation in costs of the required raw materials, labour unrest, geopolitical uncertainty, physical disruptions, and trade restrictions may have an impact on the production of finished products, and it may impact timely delivery of the products to the customers, thereby also affecting business performance.

4. Economic slow-down, recession, frequent regulatory changes, could adversely affect the business.

5. Inability to identify and attract high quality talent, and unexpected attrition may affect business operations.

SUMMARY OF OUTSTANDING LITIGATIONS, CLAIMS AND REGULATORY ACTION

A. Total number of outstanding litigations against the company and amount involved

Name of Entity	Criminal Proceeding	Tax Proceeding	Statutory or Regulatory Proceeding	Disciplinary actions by the SEBI or Stock Exchanges against our promoters	Material Civil Litigations	Aggregate amount involved (Rs. in crores)
Company						
By the Company	Nil	Nil	Nil	Nil	Nil	Nil
Against the Company	Nil	Nil	Nil	Nil	Nil	Nil

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Name of Entity	Criminal Proceeding	Tax Proceeding	Statutory or Regulatory Proceeding	Disciplinary actions by the SEBI or Stock Exchanges against our promoters	Material Civil Litigations	Aggregate amount involved (Rs. in crores)
Directors						
By our Directors	Nil	Nil	Nil	Nil	Nil	Nil
Against the Directors	Nil	Nil	Nil	Nil	Nil	Nil
Promoters						
By Promoters	NA	NA	NA	NA	NA	NA
Against Promoters	NA	NA	NA	NA	NA	NA
Subsidiaries						
By Subsidiaries	NA	NA	NA	NA	NA	NA
Against Subsidiaries	NA	NA	NA	NA	NA	NA

B. Brief details of top 5 material outstanding litigations against the company and amount involved

Sr. No.	Particulars	Litigation filed by	Current Status	Amount involved
Nil				

C. Regulatory Action, if any - disciplinary action taken by SEBI or stock exchanges against the Promoters in last 5 financial years including outstanding action, if any (200 – 300-word limit in total) – **NOT APPLICABLE**

D. Brief details of outstanding criminal proceedings against Promoters (200 - 300-word limit in total): **NOT APPLICABLE**

ANY OTHER IMPORTANT INFORMATION AS PER BRLM/ISSUER COMPANY
NIL

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DECLARATION BY THE COMPANY

We hereby declare that all relevant provisions of the Companies Act, 1956, the Companies Act, 2013 and the guidelines/regulations issued by the Government of India or the guidelines/regulations issued by the Securities and Exchange Board of India, established under Section 3 of the Securities and Exchange Board of India Act, 1992, as the case may be have been complied with and no statement made in the Abridged Prospectus is contrary to the provisions of the Companies Act, 1956, the Companies Act, 2013, the Securities and Exchange Board of India Act, 1992 or rules made or guidelines or regulation issued there under, as the case may be. We further certify that all statements in the Abridged Prospectus are true and correct.

For PLANETFIRST GREEN PRIVATE LIMITED

PLANETFIRST GREEN PRIVATE LIMITED

S. Kirthika Purohit

KIRTHIKA PUROHIT S
COMPANY SECRETARY
MEMBERSHIP NO. A72140

Place: Chennai
Date: October 24, 2026

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