

REF: POEL/BNS/ BSE/2024-25/47
FEBRUARY 13, 2025

BSE LIMITED
PHIROZE JEEJEEBHOY TOWERS
DALAL STREET
MUMBAI- 400001

Scrip Code – 539195

DEAR SIR,

Sub: Outcome of the Board Meeting
Ref: Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements)
Regulations, 2015

With reference to the above captioned subject, the Board of Directors at its Meeting held on Thursday, February 13, 2025, among other subjects, inter-alia has approved the following:

A. Financial Results.

The un-audited Financial Results for the quarter and nine months ended December 31, 2024 as per Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with the Auditors Limited Review Report are enclosed.

B. Appointment of Mr. Sagar Bansal, as the President – Strategic Operations and as the Senior Management Personnel (SMP)

Pursuant to Regulation 30 read with Schedule III of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we wish to notify that based on the recommendation of the Audit Committee and the Nomination and Remuneration Committee, the Board of Directors, in its meeting held on February 13, 2025, has considered and approved the terms of appointment of Mr. Sagar Bansal as the President – Strategic Operations, and as the Senior Management Personnel effective from February 01, 2025.



Details as required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated July 13, 2023 are enclosed as **Annexure A**.

The Board Meeting commenced at 4.00 P.M. and concluded at 6.50 P.M.

This is for your information and record.

Thanking You,

Yours faithfully,
For **POCL ENTERPRISES LIMITED**

AASHISH KUMAR K JAIN
COMPANY SECRETARY & FINANCE HEAD



POCL Enterprises Limited

Regd. Office: Willingdon Crescent, 1st Floor, No 6/2, Pycrofts Garden Road,
Nungambakkam, Chennai - 600006 Ph.044 - 49145454 Fax: 044 - 49145455
Email Id: corprelations@poel.in Website : www.poel.in
CIN : L52599TN1988PLC015731

Unaudited Financial Results for the quarter and nine months ended December 31, 2024

[Rs in Lakhs]

S.No	Particulars	Quarter ended			Nine Month Ended		Year ended
		December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Income from Operations						
	(a) Net Sales / Income from operations	34,111.79	37,292.69	25,613.28	1,07,773.46	81,277.78	1,12,044.19
	(b) Other Income (Net)	7.11	(13.98)	4.02	27.53	23.40	39.39
	Total Income	34,118.90	37,278.71	25,617.30	1,07,800.99	81,301.18	1,12,083.58
2	Expenses						
	a) Consumption of raw materials	20,277.97	25,501.69	20,500.33	68,606.34	61,761.51	81,438.29
	b) Purchase of stock-in-trade	10,158.20	9,923.79	2,795.29	31,101.73	14,167.40	22,158.69
	c) Changes in inventories of finished goods, work in progress and stock in trade	396.22	(1,999.49)	(266.87)	(2,089.08)	(1,739.75)	(1,602.83)
	d) Employee benefits expense	602.80	564.92	433.97	1,685.97	1,289.63	1,720.85
	e) Finance costs	501.36	493.10	307.77	1,424.85	974.85	1,360.56
	f) Depreciation and amortisation expense	77.10	53.08	35.25	172.96	105.75	173.54
	g) Other expenses	1,384.84	1,444.76	1,161.20	4,044.11	3,226.50	4,447.03
	Total Expenses	33,398.49	35,981.85	24,966.94	1,04,946.88	79,785.89	1,09,696.13
3	Profit before exceptional items and tax (1-2)	720.41	1,296.86	650.36	2,854.11	1,515.29	2,387.45
4	Exceptional items	-	-	-	-	-	-
5	Profit before tax (3-4)	720.41	1,296.86	650.36	2,854.11	1,515.29	2,387.45
6	Tax expense						
	(1) Current Tax	189.10	332.34	192.63	740.55	423.55	622.00
	(2) Earlier Period Tax	-	4.86	-	4.86	6.88	6.88
	(3) Deferred Tax Liability / (Asset)	(30.10)	(2.36)	(5.52)	(42.91)	(23.88)	(15.31)
7	Net profit for the period (5-6)	561.41	962.02	463.25	2,151.61	1,108.74	1,773.88
8	Other comprehensive income, net of income tax	-	-	-	-	-	(2.18)
9	Total comprehensive income for the period (7+8)	561.41	962.02	463.25	2,151.61	1,108.74	1,771.70
10	Paid-up equity share capital	557.60	557.60	557.60	557.60	557.60	557.60
	Face value per share (Rs)	2.00	2.00	2.00	2.00	2.00	2.00
11	Other Equity						6,256.51
12	Earning per share (Rs) (not annualised)						
	- Basic	2.01	3.45	1.66	7.72	3.98	6.36
	- Diluted	2.01	3.45	1.66	7.72	3.98	6.36

Notes:

- 1 The above results for the quarter and nine months ended December 31, 2024 as reviewed and recommended by the Audit committee of the Board, has been approved by the Board of Directors at its meeting held on February 13, 2025. The Statutory Auditors have carried out limited review of the financial statements for the quarter and nine months ended December 31, 2024.
- 2 The statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under section 133 of the companies Act, 2013 and other recognised accounting practices and policies to the extent applicable.
- 3 Consequent to the approval of the Board of Directors in its meeting held on August 01, 2024 and subsequent approval by the shareholders in the Annual General Meeting held on September 23, 2024, the Company has sub-divided its existing 55,75,992 Equity Shares having face value of Rs. 10/- each into 2,78,79,960 Equity Shares having face value of Rs. 2/- each, effective from October 25, 2024 ("Record Date"). The Earnings Per Share (EPS) numbers of the current quarter and all comparative periods presented above have been restated to give effect of the share split.
- 4 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' and segment information is given below:
- 5 Figures for previous year / period have been regrouped wherever necessary.



POCL Enterprises Limited

Regd. Office: Willingdon Crescent, 1st Floor, No 6/2, Pycrofts Garden Road,
Nungambakkam, Chennai - 600006 Ph.044 - 49145454 Fax: 044 - 49145455
Email Id: corprelations@poel.in Website : www.poel.in
CIN : L52599TN1988PLC015731

Segment wise Revenue, Results and Capital Employed for the quarter and nine months ended December 31, 2024

[Rs in Lakhs]

S.No	Particulars	Quarter ended			Nine Month Ended		Year ended
		December 31, 2024 (Unaudited)	September 30, 2024 (Unaudited)	December 31, 2023 (Unaudited)	December 31, 2024 (Unaudited)	December 31, 2023 (Unaudited)	March 31, 2024 (Audited)
1	Segment Revenue						
	a) Metal	27,885.63	26,377.84	17,244.77	80,841.78	54,226.90	76,386.62
	b) Metallic Oxides	8,486.19	12,001.05	8,871.15	32,318.21	28,019.09	37,422.60
	c) Plastic Additives	1,974.05	2,262.25	1,984.50	6,141.78	5,771.25	7,981.75
	d) Others	187.87	135.08	61.63	458.54	312.00	560.62
	Total	38,533.74	40,776.22	28,162.05	1,19,760.31	88,329.24	1,22,351.59
	Less: Inter Segment Turnover	4,421.95	3,483.53	2,548.77	11,986.85	7,051.46	10,307.40
	Revenue from operations (Net)	34,111.79	37,292.69	25,613.28	1,07,773.46	81,277.78	1,12,044.19
2	Segment Results						
	Profit (+) / Loss (-) before tax and finance cost						
	a) Metal	868.94	1,376.44	632.17	3,307.08	1,813.64	2,664.34
	b) Metallic Oxides	461.25	587.01	367.28	1,343.68	865.72	1,363.11
	c) Plastic Additives	201.39	102.26	159.83	446.34	422.06	566.99
	d) Others	22.50	19.27	(12.52)	21.44	(25.88)	(30.50)
	Total	1,554.08	2,084.98	1,146.76	5,118.54	3,075.54	4,563.94
	Less : Finance Cost	501.36	493.10	307.77	1,424.85	974.85	1,360.56
	Less: Other unallocable expenditure net off unallocable income	332.31	295.02	188.63	839.58	585.40	815.93
	Profit /(Loss) from continuing operations	720.41	1,296.86	650.36	2,854.11	1,515.29	2,387.45
	Profit /(Loss) from discontinuing operations	-	-	-	-	-	-
	Profit Before Tax	720.41	1,296.86	650.36	2,854.11	1,515.29	2,387.45
3	Segment Assets						
	a) Metal	13,609.04	12,950.95	10,693.73	13,609.04	10,693.73	9,377.17
	b) Metallic Oxides	8,113.97	8,679.42	6,782.47	8,113.97	6,782.47	6,796.73
	c) Plastic Additives	2,787.88	3,138.05	2,621.06	2,787.88	2,621.06	1,983.53
	d) Others	210.67	250.23	586.24	210.67	586.24	730.52
	e) Other unallocable corporate assets	1,482.20	1,325.27	912.18	1,482.20	912.18	988.64
	Total assets	26,203.76	26,343.92	21,595.68	26,203.76	21,595.68	19,876.59
4	Segment Liabilities						
	a) Metal	3,159.53	3,750.91	1,868.28	3,159.53	1,868.28	1,491.67
	b) Metallic Oxides	2,244.11	1,732.48	1,254.30	2,244.11	1,254.30	1,376.63
	c) Plastic Additives	799.98	511.37	858.36	799.98	858.36	358.01
	d) Others	40.67	10.22	53.25	40.67	53.25	178.22
	e) Other unallocable corporate liabilities	11,133.14	11,934.63	11,410.34	11,133.14	11,410.34	9,657.95
	Total liabilities	17,377.43	17,939.61	15,444.53	17,377.43	15,444.53	13,062.48
5	Capital Employed (Segment asset-Segment liabilities)						
	a) Metal	10,449.51	9,200.04	8,825.45	10,449.51	8,825.45	7,885.50
	b) Metallic Oxides	5,869.86	6,946.94	5,528.17	5,869.86	5,528.17	5,420.10
	c) Plastic Additives	1,987.90	2,626.68	1,762.70	1,987.90	1,762.70	1,625.52
	d) Others	170.00	240.01	532.99	170.00	532.99	552.30
	Total capital employed in segments	18,477.27	19,013.67	16,649.31	18,477.27	16,649.31	15,483.42
	Unallocable corporate assets less corporate liabilities	(9,650.94)	(10,609.36)	(10,498.16)	(9,650.94)	(10,498.16)	(8,669.31)
	Total Capital Employed	8,826.33	8,404.31	6,151.15	8,826.33	6,151.15	6,814.11

For POCL ENTERPRISES LIMITED



Sunil Kumar Bansal
Managing Director
DIN : 00232617

Place : Chennai
Date : 13/02/2025



DARPAN & ASSOCIATES

CHARTERED ACCOUNTANT

#11/2, Shyam Avenue, College Road, Nungambakkam, Chennai - 600006

darpannassociates@gmail.com

LIMITED REVIEW REPORT TO THE BOARD OF DIRECTORS OF POCL ENTERPRISES LIMITED

1. We have reviewed the unaudited financial results of POCL Enterprises Limited (the "Company") for the quarter and nine months ended December 31, 2024 which are included in the accompanying Statement of Unaudited Financial Results for quarter and nine months ended December 31, 2024 together with the relevant notes thereon (the "Statement"). The Statement has been prepared by the Company pursuant to Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) (the "Listing Regulations, 2015") read with SEBI circular dated July 19, 2019.
2. The Statement is the responsibility of the Company's Management and has been approved by the Company's Board of Directors. Our responsibility is to express a conclusion on these financial results based on our review of the financial results for the quarter and nine months ended December 31, 2024 which is prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) 34 "Interim Financial Reporting" specified under Section 133 of the Companies Act, 2013 (the 'Act') read with relevant rules issued thereunder and other accounting principles generally accepted in India; and the relevant requirements of the Regulation and the Circular.
3. We 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. The 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. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standards ('Ind AS') specified under Section 133 of the Companies Act, 2013, read with relevant rules issued thereunder and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of the Regulation, read with the Circular, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Darpan & Associates

ICAI Firm Registration No.016156S

Chartered Accountants



Darpan Kumar

Partner

Membership No. 235817

UDIN: 25235817BMJLKZ4163

Place : Chennai

Date : February 13, 2025

DETAILS AS REQUIRED UNDER REGULATION 30 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIREMENTS) REGULATIONS, 2015 READ WITH SEBI CIRCULAR NO. SEBI/HO/CFD/CFD-POD-1/P/CIR/2023/123 DATED JULY 13, 2023.**Appointment of Mr. Sagar Bansal, as the President – Strategic Operations of the Company and as the Senior Management Personnel (SMP)**

Reason for Change: Appointed as President – Strategic Operations and as Senior Management Personnel

Date of appointment: February 01, 2025

Term of appointment: The term of appointment as the President – Strategic Operations and as the senior management personnel shall commence from February 01, 2025 and shall continue until there is any change in his appointment by the Board of Directors or till his resignation or his attaining the age of retirement (as per the Company's internal human resources policy), whichever is earlier.

Brief profile: Mr. Sagar Bansal is a highly accomplished professional with a robust academic foundation and extensive experience in cybersecurity and management consulting. He holds a Bachelor's degree in Chemical Engineering, a Master of Science (MS) in Project Management from Harrisburg University of Science & Technology, and a Master of Business Administration in Finance & Management Consulting from the State University of New York (SUNY).

Mr. Sagar Bansal brings a wealth of experience to the table, combining a strong foundation in management consulting with valuable operational and strategic expertise. His diverse client portfolio has provided him with a broad perspective and a deep understanding of business challenges. Earlier in his career, he also holds three years' experience as a Systems Engineer at Tata Consultancy Services, specializing in mainframe technology projects.

He has a proven track record of success with over 12 years of experience, including more than 10 years' specialization in cyber risk strategy consulting at Deloitte, USA. He has led huge transformation projects, including mainframe modernization, and conducted cybersecurity assessments for major clients in the insurance, banking, and technology sectors. His expertise also lies in identifying risk and control gaps, prioritizing key controls, and mapping those controls to asset types.

His skillsets are comprehensive, encompassing strategic support for business growth, project leadership, cyber risk management, product management, and a strong understanding of management principles, business administration processes, and strategic marketing techniques.

Disclosure of relationships between Directors: Mr. Sagar Bansal is a part of promoter group of the Company. He is related to Mr. Devakar Bansal and Mr. Amber Bansal, who are on the Board of the Company.