



OCCL LIMITED

14th Floor, Tower-B, World Trade Tower, Plot No. C-1, Sector-16, Noida - 201301, UP
Phone : 91-120-4744800 Email : occlnoida@occlindia.com
Website : www.occlindia.com



March 13, 2026

The Manager

National Stock Exchange of India Limited
Exchange Plaza, Bandra Kurla Complex,
Bandra (E),
Mumbai - 400051

Scrip Symbol: OCCLTD

Dear Sir(s)/ Madam,

Sub: Clarification for Financial results – OCCLTD

This is with reference to your email received on Monday, March 09, 2026, in respect to a Outcome of Board Meeting-Financial Results submitted to the Exchange dated 04-Feb-2026 of OCCLTD, wherein the observation was raised regarding **Financial details of Subsidiary(ies)/Associate(s)/Joint Venture(s) have not been submitted – Associate details not included.**

In this regard, we wish to submit the following clarification:

As on December 31, 2025, OCCL Limited holds an investment in Clean Max Infinia Private Limited. The said entity qualifies as an “associate” under Section 2(6) of the Companies Act, 2013. However, as per **Indian Accounting Standard (Ind AS) 28 – Investments in Associates and Joint Ventures**, consolidated financial statements are required to be prepared only where:

- The Company has one or more subsidiaries; or
- It has joint control over a joint venture or significant influence over an associate requiring equity method consolidation.

The Company holds 48% of the equity shares in Clean Max Infinia Private Limited. However, in accordance with Ind AS 28 Investments in Associates and Joint Ventures, Clean Max Infinia Private Limited is not considered an ‘Associate’ of the Company, as the Company does not have significant influence over its financial and operating policies despite the level of shareholding. In the present case:

1. OCCL Limited does not have any subsidiaries, joint ventures, or associates requiring consolidation under Ind AS 28.

Registered Office:

Survey No. 141,
Paiki of Mouje, APSEZL,
Mundra, Kachchh,
Gujarat, India, 370421
CIN: L24302GJ2022PLC131360

Plants:

Plot No. 3 & 4 Dharuhera Industrial Estate, Phase – 1
Dharuhera – 123106, Distt. Rewari, (Haryana)

SEZ Division: Survey No. 141, Paiki of Mouje Villag, Mundra, Taluka
Mundra, Mundra SEZ, District Kutch, Gujarat, 370421



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2. Clean Max Infinia Private Limited has not commenced commercial operations during the financial year ended March 31, 2025.
3. Since no operational or financial activity was undertaken by the associate during the reporting period, the financial details of the associate could not be included, as there was no data available for disclosure.

We request you to kindly take the above clarification on record.

Thanking you,

Yours faithfully,
For **OCCL Limited**

Pranab Kumar Maity
Company Secretary & GM- Legal

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