



August, 10<sup>th</sup>, 2018

Department of Corporate Services, BSE Limited, Phiroze Jeebhoy Towers, Dalal Street, Mumbai – 400001	Listing Department National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E) Mumbai- 400 051
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Dear Sir,

**Ref: 532486 / POKARNA**

Sub: Outcome of Board meeting.

We wish to inform you that the Company had, in their meeting held today i.e. on August, 10<sup>th</sup>, 2018 at the registered office of the Company, inter alia:

**1) Approval of Standalone Financial results:**

Approved and took on record the unaudited Standalone Financial results of the company, for the quarter ended June, 30, 2018.

**2) Approval of Consolidated Financial results:**

Approved and took on record the unaudited Consolidated Financial results of the company, for the quarter ended June, 30, 2018.

Copy of results as approved by the Board of Directors and signed by Mr. Gautam Chand Jain, Chairman and Managing Director of the Company, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, along with Limited Review Reports (both Standalone & Consolidated) issued by M/s. K.C. Bhattacharjee & Paul., Chartered Accountants, are enclosed.

Meeting of Board of Directors commenced at 3.00 p.m. and concluded at 5.00 p.m.

Please find the same in order for your record and dissemination.

Yours faithfully,



For Pokarna Limited  
Mahesh Inani  
Company Secretary

**Pokarna Limited**

Registered & Corporate Office: Surya Towers, 105, Sardar Patel Road, Secunderabad 500 003, Telangana, India.  
Phone: +91 40 2789 6361/7722, 6626 6777, F: +91 40 2784 2121, E-mail: contact@pokarna.com, Web: www.pokarna.com

Factory Address: Unit 1: Survey No. 123, Toopranpet Village, Chautuppal Mandal, Nalgonda District – 508 252  
Telangana, India, T: +91 8694 – 200666

Unit 2: Survey No. 563, 568, 574, Aliabad Village, Shameerpet Mandal, Ranga Reddy District – 500 078  
Telangana, India, T: +91 98480 20242

CIN: L14102TG1991PLC013299

# POKARNA LIMITED

1st Floor, Surya Towers, 105, S.P. Road, Secunderabad – 500 003

CIN: L14102TG1991PLC013299

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## STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2018

( ₹ in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Audited
1	a. Revenue from operations	3083.94	3829.89	3442.50	14758.46
	b. Other Income	10.40	44.30	50.81	209.46
	<b>Total Revenue (a+b)</b>	<b>3094.34</b>	<b>3874.19</b>	<b>3493.31</b>	<b>14967.92</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	314.67	398.75	396.87	1561.17
	(b) Purchase of stock-in-trade	17.43	-	43.02	90.27
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(12.01)	138.08	(88.96)	13.62
	(d) Employee benefits expense	554.45	532.79	555.37	2149.70
	(e) Excise Duty	-	-	83.60	83.60
	(f) Finance costs	160.84	182.83	168.83	743.74
	(g) Depreciation and amortisation expense	208.78	231.81	248.18	983.24
	(h) Other Expenses	1757.22	1932.63	1692.19	7219.36
	<b>Total Expenses</b>	<b>3001.38</b>	<b>3416.89</b>	<b>3099.10</b>	<b>12844.70</b>
3	Profit before exceptional and extraordinary items and tax (1-2)	92.96	457.30	394.21	2123.22
4	Exceptional items	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	92.96	457.30	394.21	2123.22
6	Extraordinary items	-	-	-	-
7	Profit before tax (5-6)	92.96	457.30	394.21	2123.22
8	Tax expense				
	(i) Current tax	37.50	81.03	76.21	542.17
	(ii) Deferred tax	(23.68)	(63.29)	(29.15)	(65.70)
9	<b>Net Profit / (Loss) from continuing operations for the period (7-8)</b>	<b>79.14</b>	<b>439.56</b>	<b>347.15</b>	<b>1646.75</b>
10	Profit/(loss) from discontinued operations	(59.82)	(99.35)	(121.96)	(390.00)
11	Tax expenses/(income) of discontinued operations	7.79	3.25	14.91	30.05
12	<b>Net Profit / (Loss) from discontinued operations for the period (10-11)</b>	<b>(67.61)</b>	<b>(102.60)</b>	<b>(136.87)</b>	<b>(420.05)</b>
13	<b>Net profit/(loss) for the period (9+12)</b>	<b>11.53</b>	<b>336.96</b>	<b>210.28</b>	<b>1226.70</b>
14	<b>Other Comprehensive Income</b>				
	(i) (a) Items that will not be reclassified to profit or loss	45.38	4.75	(5.86)	69.71
	(b) Tax on items that will not be reclassified to profit or loss	(5.92)	(1.64)	2.03	(24.12)
	(ii) (a) Items that will be reclassified to profit or loss	-	-	-	-
	(b) Tax on items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income/(loss) net of tax</b>	<b>39.46</b>	<b>3.11</b>	<b>(3.83)</b>	<b>45.59</b>
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>50.99</b>	<b>340.07</b>	<b>206.45</b>	<b>1272.29</b>
16	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08
17	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	12705.00
18.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualized):				
	(a) Basic	0.26	1.42	1.12	5.31
	(b) Diluted	0.26	1.42	1.12	5.31
18.ii	Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualized):				
	(a) Basic	0.04	1.09	0.68	3.96
	(b) Diluted	0.04	1.09	0.68	3.96



## Segment wise Revenue, Results and Assets and Liabilities

(₹ In Lakhs)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue				
a)	Granites	3083.94	3829.89	3442.50	14758.46
	<b>Total</b>	<b>3083.94</b>	<b>3829.89</b>	<b>3442.50</b>	<b>14758.46</b>
	Less: Inter Segment Revenue	-	-	-	-
	<b>Sales/Income from Operations</b>	<b>3083.94</b>	<b>3829.89</b>	<b>3442.50</b>	<b>14758.46</b>
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.				
a)	Granites	462.58	871.94	811.22	3850.20
	<b>Total</b>	<b>462.58</b>	<b>871.94</b>	<b>811.22</b>	<b>3850.20</b>
	Less : i) Finance Cost	160.84	182.83	168.83	743.74
	(ii) Unallocable expense	-	-	-	-
	(iii) Exceptional items	-	-	-	-
	(iv) Depreciation and amortization expense	208.78	231.81	248.18	983.24
	<b>Total Segments Profit Before Tax</b>	<b>92.96</b>	<b>457.30</b>	<b>394.21</b>	<b>2123.22</b>
	Less: Tax expense	13.82	17.74	47.06	476.47
	Net Profit/(Loss) from Continuing operations	79.14	439.56	347.15	1646.75
	Net Profit/(Loss) from discontinued operations	(67.61)	(102.60)	(136.87)	(420.05)
	<b>Net Profit/(Loss) for the period</b>	<b>11.53</b>	<b>336.96</b>	<b>210.28</b>	<b>1226.70</b>
3	Segment Assets				
	Granites	15372.59	15977.58	16266.91	15977.58
	Unallocable assets	6115.88	6115.88	6115.88	6115.88
	Discontinued operations	2716.52	2737.99	2933.36	2737.99
	<b>Total</b>	<b>24204.99</b>	<b>24831.45</b>	<b>25316.15</b>	<b>24831.45</b>
	Segment Liabilities				
	Granites	10249.41	10852.01	11513.40	10852.01
	Unallocable liabilities	-	-	-	-
	Discontinued operations	579.51	654.35	1319.60	654.35
	<b>Total</b>	<b>10828.92</b>	<b>11506.36</b>	<b>12833.00</b>	<b>11506.36</b>



**Note:**

- 1) The above Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 10th August, 2018 and also been subjected to Limited Review by the Statutory Auditors of the Company. An unqualified report of the Company on this Statement has been issued by the Auditors.
- 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 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- 3) The figures of the quarter ended March 31, 2018 are the balancing figures between audited figures in respect of full financial year up to March 31, 2018 and the unaudited published year to date figures up to December 31, 2017 which are subject to limited review. However, the management has exercised necessary due diligence to ensure that the unaudited financial results provide true and fair view of the company's affairs.
- 4) Discontinued Operations : In accordance with Ind-AS 105, the company has presented the financials of Apparel Business as discontinued operations. The transfer and sale of Apparel Business is subject to finding the buyer/investor and receipt of acceptable offer and is also subject to such other requisite approvals, consents and clearance from the Company's Bankers, Company's Shareholders and other Institutions or bodies and statutory authorities if and wherever necessary, and as may be required.
- 5) The Ministry of Corporate Affairs (MCA) on 28th March 2018 notified Ind AS 115 "Revenue from contracts with customers" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018. The new Standard is effective for reporting periods beginning on or after 01st April 2018. The adoption of the standard did not have any material impact to the financial results of the company.
- 6) Post implementation of Goods and Service Tax (GST) effective from 1st July, 2017, revenue is reported net of GST as per Ind AS-18. Revenue, however, is reported inclusive of excise duty for the previous periods. Had the previously reported revenue been shown net of excise duty, comparative revenue of the company would have been as under:

Particulars	Quarter ended			Year ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
Revenue from operations (net of excise duty)	3083.94	3829.89	3358.90	14674.86

- 7) Details of forex loss / (gain) are given below:

Particulars	Quarter ended			Year ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
Forex loss/(gain)	184.61	34.38	(49.46)	(136.39)

- 8) Previous period's / year's figures have been regrouped / rearranged wherever necessary.

Place: SECUNDERABAD  
Date : 10<sup>th</sup> August, 2018

  
GANTAM CHAND JAIN  
Chairman & Managing Director  
DIN: 00004775



**Limited Review on Quarterly Standalone Unaudited Financial Results of Pokarna Limited Pursuant to the Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015**

To Board of Directors of  
Pokarna Limited

We have reviewed the quarterly standalone financial results of Pokarna Limited ('the Company') for the quarter ended 30 June 2018, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015 ('Listing Regulations'). Attention is drawn to the fact that the figures of 3 months ended 31 March 2018 as reported in these financial results 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.

These quarterly standalone financial results have been prepared on the basis of the condensed standalone interim financial statements, which are the responsibility of the Company's management. Our responsibility is to express an opinion on these standalone financial results based on our audit of such condensed standalone interim standalone financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) for Interim Financial Reporting (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India and in compliance with Regulation 33 of Listing Regulation.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity specified under section 143(1) of the Companies Act, 2013. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.



**Limited Review on Quarterly Standalone Unaudited Financial Results of Pokarna Limited Pursuant to the Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015**

Based on our review conducted as above, in our opinion and to the best of our information and according to the explanations given to us, and based on the other matter paragraph below, these quarterly standalone financial results:

- (i) are presented in accordance with the requirements of Regulation 33 of the Listing Regulations;
- (ii) give a true and fair view of the net profit and other comprehensive income and other financial information for the quarter ended 30 June 2018.

**Other matters**

The comparative financial information for the quarter ended 30 June 2017, included in these standalone financial results have been audited by the predecessor auditor. The report of the predecessor auditor on the comparative financial information dated 14.09.2017 expressed an unmodified opinion. Our opinion is not modified in respect of this matter.

For K.C. Bhattacharjee & Paul  
Chartered Accountants  
FRN: 303026E



(Manoj Kumar Bihani)  
Partner  
M No. 234629

Place: Hyderabad  
Date: 10.08.2018



**POKARNA LIMITED**  
1st Floor, Surya Towers, 105, S.P. Road, Secunderabad – 500 003  
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**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30th JUNE 2018**

(₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Audited
1	a. Revenue from operations	8206.84	8867.54	6738.12	32899.82
	b. Other Income	253.42	153.46	124.61	572.85
	<b>Total Revenue (a+b)</b>	<b>8460.26</b>	<b>9021.00</b>	<b>6862.73</b>	<b>33472.67</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	2168.99	2072.84	2021.46	8236.69
	(b) Purchase of stock-in-trade	17.43	-	43.02	90.28
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	252.11	379.61	(743.10)	(719.65)
	(d) Employee benefits expense	900.57	843.67	881.75	3465.00
	(e) Excise Duty	-	-	83.60	83.60
	(f) Finance costs	668.43	745.35	553.51	2786.88
	(g) Depreciation and amortisation expense	469.48	492.30	493.77	1993.21
	(h) Other Expenses	2914.99	3200.06	2844.38	12022.08
	<b>Total Expenses</b>	<b>7392.00</b>	<b>7733.83</b>	<b>6178.39</b>	<b>27958.09</b>
3	Profit before exceptional and extraordinary items and tax (1-2)	<b>1068.26</b>	<b>1287.17</b>	<b>684.34</b>	<b>5514.58</b>
4	Exceptional items	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	<b>1068.26</b>	<b>1287.17</b>	<b>684.34</b>	<b>5514.58</b>
6	Extraordinary items	-	-	-	-
7	Profit before tax (5-6)	<b>1068.26</b>	<b>1287.17</b>	<b>684.34</b>	<b>5514.58</b>
8	Tax expense				
	(i) Current tax	190.00	133.96	92.48	1004.05
	(ii) Deferred tax	(41.08)	(201.63)	48.99	(133.30)
9	<b>Net Profit / (Loss) from continuing operations for the period (7-8)</b>	<b>919.34</b>	<b>1354.84</b>	<b>542.87</b>	<b>4643.83</b>
10	Profit/(loss) from discontinued operations	(59.82)	(109.10)	(122.13)	(399.92)
11	Tax expenses/(income) of discontinued operations	7.78	3.25	14.91	30.05
12	<b>Net profit/(loss) after tax from discontinued operations for the period (10-11)</b>	<b>(67.60)</b>	<b>(112.35)</b>	<b>(137.04)</b>	<b>(429.97)</b>
13	<b>Net profit/(loss) for the period (9+12)</b>	<b>851.74</b>	<b>1242.49</b>	<b>405.83</b>	<b>4213.86</b>
14	<b>Other Comprehensive Income</b>				
	(i) (a) Items that will not be reclassified to profit or loss	61.48	2.50	(17.27)	80.86
	(b) Tax on items that will not be reclassified to profit or loss	(10.69)	(0.87)	5.98	(27.98)
	(ii) (a) Items that will be reclassified to profit or loss	-	-	-	-
	(b) Tax on items that will be reclassified to profit or loss	-	-	-	-
	<b>Total Other Comprehensive Income/(loss) net of tax</b>	<b>50.79</b>	<b>1.63</b>	<b>(11.29)</b>	<b>52.88</b>
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>902.53</b>	<b>1244.12</b>	<b>394.54</b>	<b>4266.74</b>
16	<b>Net Profit / (Loss) from continuing operations attributable to</b>				
	-Owners	919.34	1354.84	542.87	4643.83
	-Non Controlling interest	-	-	-	-
	<b>Net Profit / (Loss) from discontinued operations attributable to</b>				
	-Owners	(67.60)	(112.35)	(137.04)	(429.97)
	-Non Controlling interest	-	-	-	-
	<b>Other comprehensive Income attributable to</b>				
	-Owners	50.79	1.63	(11.29)	52.88
	-Non Controlling interest	-	-	-	-
	<b>Total comprehensive Income attributable to</b>				
	-Owners	902.53	1244.12	394.54	4266.74
	-Non Controlling interest	-	-	-	-
17	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08
18	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	18513.55
19.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualized):				
	(a) Basic	2.97	4.37	1.75	14.98
	(b) Diluted	2.97	4.37	1.75	14.98
19.ii	Earnings Per Share (for Continuing and discontinued operations) (of ₹.2/- each) (not annualized):				
	(a) Basic	2.75	4.01	1.31	13.59
	(b) Diluted	2.75	4.01	1.31	13.59

Segment wise Revenue, Results and Assets and Liabilities				(₹ In Lakhs)	
S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2018	31.03.2018	30.06.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue				
a)	Granites	3083.94	3829.89	3442.50	14758.46
b)	Quartz Surfaces	5124.15	5038.29	3295.62	18142.16
	<b>Total</b>	<b>8208.09</b>	<b>8868.18</b>	<b>6738.12</b>	<b>32900.62</b>
	Less: Inter Segment Revenue	1.25	0.64	-	0.80
	<b>Sales/Income from Operations</b>	<b>8206.84</b>	<b>8867.54</b>	<b>6738.12</b>	<b>32899.82</b>
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.				
a)	Granites	462.58	881.70	811.22	3860.12
b)	Quartz Surfaces	1743.59	1643.12	920.40	6434.55
	<b>Total</b>	<b>2206.17</b>	<b>2524.82</b>	<b>1731.62</b>	<b>10294.67</b>
	Less : i) Finance Cost	668.43	745.35	553.51	2786.88
	(ii) Unallocable expense	-	-	-	-
	(iii) Exceptional items	-	-	-	-
	(iv) Depreciation and amortization expense	469.48	492.30	493.77	1993.21
	<b>Total Segments Profit Before Tax</b>	<b>1068.26</b>	<b>1287.17</b>	<b>684.34</b>	<b>5514.58</b>
	Less: Tax expense	148.92	(67.67)	141.47	870.75
	Net Profit/(Loss) from Continuing operations	919.34	1354.84	542.87	4643.83
	Net Profit/(Loss) from discontinued operations	(67.60)	(112.35)	(137.04)	(429.97)
	<b>Net Profit/(Loss) for the period</b>	<b>851.74</b>	<b>1242.49</b>	<b>405.83</b>	<b>4213.86</b>
3	<b>Segment Assets</b>				
	Granites	15372.59	15977.58	16266.91	15977.58
	Quartz Surfaces	32094.80	32379.83	29104.32	32379.83
	Unallocable assets	-	-	-	-
	Discontinued operations	2716.52	2737.99	2933.36	2737.99
	<b>Total</b>	<b>50183.91</b>	<b>51095.40</b>	<b>48304.59</b>	<b>51095.40</b>
	<b>Segment Liabilities</b>				
	Granites	10249.41	10852.01	11513.40	10852.01
	Quartz Surfaces	19316.79	20453.37	19984.23	20453.37
	Unallocable liabilities	-	-	-	-
	Discontinued operations	579.51	654.35	1319.60	654.35
	<b>Total</b>	<b>30145.71</b>	<b>31959.73</b>	<b>32817.23</b>	<b>31959.73</b>

**Note:**

- 1) The above Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 10th August, 2018 and also been subjected to Limited Review by the Statutory Auditors of the Company. An unqualified report of the Company on this Statement has been issued by the Auditors.
- 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 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.
- 3) The figures of the quarter ended March 31, 2018 are the balancing figures between audited figures in respect of full financial year up to March 31, 2018 and the unaudited published year to date figures up to December 31, 2017 which are subject to limited review. However, the management has exercised necessary due diligence to ensure that the unaudited financial results provide true and fair view of the company's affairs.
- 4) The consolidated accounts have been prepared as per Ind AS 110 on Consolidated Financial Statements.





- 5) Discontinued Operations : In accordance with Ind-AS 105, the company has presented the financials of Apparel Business as discontinued operations. The transfer and sale of Apparel Business is subject to finding the buyer/investor and receipt of acceptable offer and is also subject to such other requisite approvals, consents and clearance from the Company's Bankers, Company's Shareholders and other Institutions or bodies and statutory authorities if and wherever necessary, and as may be required.
- 6) The Ministry of Corporate Affairs (MCA) on 28th March 2018 notified Ind AS 115 "Revenue from contracts with customers" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018. The new Standard is effective for reporting periods beginning on or after 01st April 2018. The adoption of the standard did not have any material impact to the financial results of the company.
- 7) Post implementation of Goods and Service Tax (GST) effective from 1st July, 2017, revenue is reported net of GST as per Ind AS-18. Revenue, however, is reported inclusive of excise duty for the previous periods. Had the previously reported revenue been shown net of excise duty, comparative revenue of the company would have been as under:

Particulars	Quarter ended			Year ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
Revenue from operations (net of excise duty)	8206.84	8867.54	6654.52	32816.22

- 8) Details of forex loss/(gain) are given below:

Particulars	Quarter ended			Year ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
Forex loss / (gain)	(39.84)	(83.66)	(76.29)	(397.12)

- 9) Previous period's / year's figures have been regrouped / rearranged wherever necessary.

- 10) The abstract of Financial Results on Standalone basis for the quarter ended 30.06.2018 is given below:

Particulars	Quarter Ended			Year Ended
	30.06.2018	31.03.2018	30.06.2017	31.03.2018
	Unaudited	Unaudited	Unaudited	Audited
Total Revenue from operations	3083.94	3829.89	3442.50	14758.46
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	92.96	457.30	394.21	2123.22
Net Profit / (Loss) for the period after tax from Continuing Operations	79.14	439.56	347.15	1646.75
Net Profit / (Loss) for the period after tax from discontinued Operations	(67.61)	(102.60)	(136.87)	(420.05)
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	50.99	340.07	206.45	1272.29

Place: SECUNDERABAD  
Date : 10th August, 2018



*K. Gautam*  
GAUTAM CHAND JAIN  
Chairman & Managing Director  
DIN: 00004775

**Limited Review on Quarterly Consolidated Unaudited Financial Results of Pokarna Limited Pursuant to the Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015**

To The Board of Directors  
Pokarna Limited

1. We have reviewed the quarterly consolidated unaudited financial results of Pokarna Limited (“the Company”) and its subsidiary (the Company and its subsidiary constitute “the Group”) for the quarter ended June 30, 2018 (“the Statement”), attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. Attention is drawn to the fact that the figures for the 3 months ended 31 March 2018 as reported in these financial results 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 reviewed and not subjected to audit.
2. This statement is the responsibility of the Company’s Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these consolidated financial results based on our review.
3. We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, Review of Interim Financial Information Performed by the Independent Auditor of the Entity specified under section 143(1) of the Companies Act, 2013. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the consolidated financial results are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



**Limited Review on Quarterly Consolidated Unaudited Financial Results of Pokarna Limited Pursuant to the Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015**

4. The statement includes the results of the following entities:

Name of the Company	Relationship
Pokarna Limited	Company
Pokarna Engineered Stone Limited	Subsidiary

5. We did not review the interim financial results of a subsidiary included in the consolidated financial results, whose financial information reflects total revenues of Rs. 5367.17 lakhs, total profit after tax of Rs.840.21 lakhs and total comprehensive profit of Rs.851.55 lakhs for the quarter ended June 30, 2018, as considered in the consolidated financial results. These interim financial results have been reviewed by other auditor whose report have been furnished to us by the Management and our report on the Statement, in so far as it relates to the amounts and disclosures included in respect of the subsidiary, is based solely on the report of the other auditor.
6. Based on our review conducted as stated above and based on the consideration of the report of the other auditor referred to in paragraph 5 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the aforesaid Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.




*K. C. Bhattacharjee & Paul*

Chartered Accountants

**Limited Review on Quarterly Unaudited Consolidated Financial Results of Pokarna Limited Pursuant to the Regulation 33 of the SEBI (Listing and Obligations and Disclosure Requirements) Regulations, 2015**

7. We draw attention to the following matters:
- a. The comparative financial information for the quarter ended 30 June 2017, included in these consolidated financial results have been reviewed by the predecessor auditor. The report of the predecessor auditor on the comparative financial information dated 14 September 2017 expressed an unmodified conclusion. Our conclusion is not modified in respect of such matters.

For K.C. Bhattacharjee & Paul  
Chartered Accountants  
FRN: 303026E

  
(Manoj Kumar Bihani)  
Partner  
M No. 234629

Place: Hyderabad  
Date: 10.08.2018

