



Date: 04th February, 2026

To
The Deputy General Manager
BSE Limited
1st Floor, New Trading Ring
Rotunda Building, P.J. Towers
Dalal Street, Mumbai – 400001
Maharashtra, India
Scrip Code: 532486

To
The Listing Manager
National Stock Exchange of India Ltd.
Exchange Plaza
Bandra (East)
Mumbai – 400051
Maharashtra, India
Symbol: POKARNA

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

1. Unaudited Standalone and Consolidated Financial Results:

The Board of Directors of Pokarna Limited (the “Company”), at its meeting held on 04th February 2026, approved and taken on record the Unaudited Standalone and Consolidated Financial Results for the Third quarter ended 31st December 2025. Pursuant to Regulations 30 (read with Part A, Para A of Schedule III) and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations, 2015”), we enclose the following documents as approved by the Board:

- a) Unaudited Standalone and Consolidated Financial Results for the third quarter ended 31st December 2025;
- b) Limited Review Reports issued by the statutory auditors, M/s. S. Daga & Co., Chartered Accountants.

The meeting commenced at 01:00 P.M. and concluded at 03:40 P.M

The aforesaid results and announcements are also available on the website of the Company at www.pokarna.com.

This is for your information and record.

Thanking You,

Yours Faithfully,
For Pokarna Limited

Pratima Khandu Gulankar
Company Secretary & Compliance Officer
ACS:66794

CIN: L14102TG1991PLC013299

Registered and Corporate Office: Surya Towers, 105, Sardar Patel Road, Secunderabad 500 003, Telangana, India.

Phone: +91 40 6631 0111, **Email:** contact@pokarna.com, **Web:** www.pokarna.com

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Pokarna Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Pokarna Limited ('the Company') for the quarter ended 31st December 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind As 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement 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 required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and



accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. 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 Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circulars, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. Daga & CO.,
Chartered Accountants
(ICAI FRN: 0000669S)

(Manish Kumar Jain)
Partner
Membership No. 237592



Place: Hyderabad
Date: 04th February 2026
UDIN: 26237592RPBTXN3329

<p style="text-align: center;">POKARNA LIMITED 1st Floor, Surya Towers, 105, S.P. Road, Secunderabad – 500 003 CIN: L14102TG1991PLC013299 Email : contact@pokarna.com, website : www.pokarna.com Tel: 040-2789 7722, 2784 2182, Fax: 040-2784 2121 STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31ST DECEMBER 2025 (₹ in Lakhs except per share data)</p>						
S.No.	Particulars	Quarter Ended			Nine Months Ended	
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)
1	a. Revenue from operations	696.90	465.09	667.38	1649.14	2119.25
	b. Other Income	32.66	214.25	64.46	263.77	511.43
	Total Revenue (a+b)	729.56	679.34	731.84	1912.91	2630.68
2	Expenses					
	(a) Cost of materials consumed	53.77	18.46	96.87	113.10	294.21
	(b) Purchase of stock-in-trade	-	-	-	28.81	42.55
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	100.47	(33.54)	32.53	(200.19)	(175.10)
	(d) Employee benefits expense	263.29	273.13	253.99	804.68	871.61
	(e) Finance costs	114.57	99.36	97.67	324.36	322.44
	(f) Depreciation and amortisation expense	105.18	108.17	113.81	325.23	431.28
	(g) Other Expenses	609.98	527.24	437.70	1678.44	1570.11
	Total Expenses	1247.26	992.82	1032.57	3045.62	3343.36
3	Profit before exceptional and extraordinary items and tax (1-2)	(517.70)	(313.48)	(300.73)	(1132.71)	(712.68)
4	Exceptional Items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	(517.70)	(313.48)	(300.73)	(1132.71)	(712.68)
6	Extraordinary items	-	-	-	-	-
7	Profit before tax (5-6)	(517.70)	(313.48)	(300.73)	(1132.71)	(712.68)
8	Tax expense					
	(i) Current tax	-	-	-	0.09	(3.69)
	(ii) Deferred tax	(129.24)	(79.57)	(78.48)	(284.68)	60.41
9	Net Profit / (Loss) from continuing operations for the period (7-8)	(388.46)	(233.91)	(222.25)	(848.12)	(769.40)
10	Profit/(loss) from discontinued operations	-	-	10.37	-	22.99
11	Tax expenses/(income) of discontinued operations	-	-	-	-	-
12	Net Profit / (Loss) from discontinued operations for the period (10-11)	-	-	10.37	-	22.99
13	Net profit/(loss) for the period (9+12)	(388.46)	(233.91)	(211.88)	(848.12)	(746.41)
14	Other Comprehensive Income					
	(i) Items that will not be reclassified to profit or loss	(43.06)	13.42	30.23	(21.11)	49.78
	(b) Tax on items that will not be reclassified to profit or loss	10.83	(3.38)	(7.61)	5.31	(12.53)
	(ii) (a) Items that will be reclassified to profit or loss	-	-	-	-	-
	(b) Tax on items that will be reclassified to profit or loss	-	-	-	-	-
	Total Other Comprehensive Income/(loss) net of tax	(32.23)	10.04	22.62	(15.80)	37.25
15	Total Comprehensive Income for the period (13+14)	(420.69)	(223.87)	(189.26)	(863.92)	(709.16)
16	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08	620.08
17	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	10517.13
18.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualised):					
	(a) Basic	(1.25)	(0.75)	(0.72)	(2.74)	(2.48)
	(b) Diluted	(1.25)	(0.75)	(0.72)	(2.74)	(2.48)
18.ii	Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualised):					
	(a) Basic	(1.25)	(0.75)	(0.68)	(2.74)	(2.41)
	(b) Diluted	(1.25)	(0.75)	(0.68)	(2.74)	(2.41)

<p style="text-align: center;">Segment wise Revenue, Results and Assets and Liabilities (₹ in Lakhs)</p>						
S.No.	Particulars	Quarter Ended			Nine Months Ended	
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)
1	Segment Revenue					
a)	Granites	696.90	465.09	667.38	1649.14	2119.25
	Total	696.90	465.09	667.38	1649.14	2119.25
	Less: Inter Segment Revenue	-	-	-	-	-
	Sales/Income from Operations	696.90	465.09	667.38	1649.14	2119.25
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.					
a)	Granites	(297.95)	(105.95)	(89.25)	(483.12)	41.04
	Total	(297.95)	(105.95)	(89.25)	(483.12)	41.04
	Less : i) Finance Cost	114.57	99.36	97.67	324.36	322.44
	(ii) Unallocable expense	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-
	(iv) Depreciation and amortization expense	105.18	108.17	113.81	325.23	431.28
	Total Segments Profit Before Tax	(517.70)	(313.48)	(300.73)	(1132.71)	(712.68)
	Less: Tax expense	(129.24)	(79.57)	(78.48)	(284.59)	56.72
	Net Profit/(Loss) from continuing operations	(388.46)	(233.91)	(222.25)	(848.12)	(769.40)
	Net Profit/(Loss) from discontinued operations	-	-	10.37	-	22.99
	Net Profit/(Loss) for the period	(388.46)	(233.91)	(211.88)	(848.12)	(746.41)
3	Segment Assets					
	Granites	10192.85	10400.01	10617.72	10192.85	10617.72
	Unallocable assets	6116.38	6116.38	6116.38	6116.38	6116.37
	Discontinued operations	-	-	193.88	-	193.88
	Total	16309.23	16516.39	16927.98	16309.23	16927.98
	Segment Liabilities					
	Granites	6221.97	6008.44	5845.26	6221.97	5845.26
	Unallocable liabilities	-	-	-	-	-
	Discontinued operations	-	-	0.49	-	0.49
	Total	6221.97	6008.44	5845.75	6221.97	5845.75



Notes:

- 1) The above Standalone financial results has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 04th February, 2026 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 and other recognized accounting practices and policies to the extent applicable.
- 3) Other Income' for the nine months ended 31.12.2025 includes dividend of Rs.208.53 Lakhs (corresponding nine months period Rs.417.06 Lakhs) received from wholly owned subsidiary company Pokarna Engineered Stone Limited.
- 4) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place: Atchutapuram, Andhra Pradesh
Date : 04th February, 2026


GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775



Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Pokarna Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated financial results ("the statement") of Pokarna Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December 2025, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Consolidated Statement 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. A review of interim financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an



audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

4. The Statement includes the results of the following Entities:

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

5. Based on our review conducted and procedures performed as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, as amended, read with relevant rules issued there under and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 {as amended}, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. Daga & CO.,
Chartered Accountants
(ICAI FRN: 0000669S)

(Manish Kumar Jain)
Partner
Membership No. 237592



Place: Hyderabad
Date: 04th February 2026
UDIN: 26237592EZYTQJ1930

POKARNA LIMITED							
1st Floor, Surya Towers, 105, S.P. Road, Secunderabad – 500 003							
CIN: L14102TG1991PLC013299							
Email : contact@pokarna.com, website : www.pokarna.com Tel: 040-2789 7722, 2784 2182, Fax: 040-2784 2121							
STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & NINE MONTHS ENDED 31st DECEMBER 2025							
(₹ in lakhs except per share data)							
S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	a. Revenue from operations	13495.72	11845.64	22361.10	42437.53	66745.05	93012.77
	b. Other Income	738.18	739.50	1076.89	1440.31	1773.34	2121.40
	Total Revenue (a+b)	14233.90	12585.14	23437.99	43877.84	68518.39	95134.17
2	Expenses						
	(a) Cost of materials consumed	3615.19	2491.55	7645.68	11874.90	22652.11	30370.50
	(b) Purchase of stock-in-trade	-	-	-	-	28.81	42.54
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	22.80	1089.73	352.02	475.49	520.23	482.69
	(d) Employee benefits expense	2102.24	1929.48	2339.44	6210.55	7129.53	9616.22
	(e) Finance costs	791.34	896.55	857.38	2456.69	2671.52	3709.92
	(f) Depreciation and amortisation expense	1235.35	1238.85	1061.72	3687.44	3249.48	4418.54
	(g) Other Expenses	3683.37	3956.13	4266.10	11617.93	13942.85	19918.15
	Total Expenses	11450.29	11602.29	16522.34	36323.00	50194.53	68558.56
3	Profit before exceptional and extraordinary items and tax (1-2)	2783.61	982.85	6915.65	7554.84	18323.86	26575.61
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	2783.61	982.85	6915.65	7554.84	18323.86	26575.61
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	2783.61	982.85	6915.65	7554.84	18323.86	26575.61
8	Tax expense						
	(i) Current tax	776.01	412.54	1803.29	2166.78	5062.74	7369.59
	(ii) Deferred tax	(29.34)	(62.98)	62.40	(111.60)	418.91	468.38
9	Net Profit / (Loss) from continuing operations for the period (7-8)	2036.94	633.29	5049.96	5499.66	12842.21	18737.64
10	Profit/(loss) from discontinued operations	-	-	9.95	-	22.57	17.21
11	Tax expenses/(income) of discontinued operations	-	-	-	-	-	-
12	Net Profit / (Loss) from discontinued operations for the period (10-11)	-	-	9.95	-	22.57	17.21
13	Net profit/(loss) for the period (9+12)	2036.94	633.29	5059.91	5499.66	12864.78	18754.85
14	Other Comprehensive Income						
	(i) (a) Items that will not be reclassified to profit or loss	(14.95)	(16.16)	16.75	18.04	73.56	(4.94)
	(b) Tax on items that will not be reclassified to profit or loss	3.76	4.06	(4.22)	(4.54)	(18.51)	1.24
	(ii) (a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Tax on items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(loss) net of tax	(11.19)	(12.10)	12.53	13.50	55.05	(3.70)
15	Total Comprehensive Income for the period (13+14)	2025.75	621.19	5072.44	5513.16	12919.83	18751.15
16	Net Profit / (Loss) attributable to						
	-Owners	2036.94	633.29	5059.91	5499.66	12864.78	18754.85
	-Non Controlling interest	-	-	-	-	-	-
	Other comprehensive Income attributable to						
	-Owners	(11.19)	(12.10)	12.53	13.50	55.05	(3.70)
	-Non Controlling interest	-	-	-	-	-	-
	Total comprehensive Income attributable to						
	-Owners	2025.75	621.19	5072.44	5513.16	12919.83	18751.15
	-Non Controlling interest	-	-	-	-	-	-
17	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08	620.08	620.08
18	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	77177.55
19.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualised):						
	(a) Basic	6.57	2.04	16.29	17.74	41.42	60.44
	(b) Diluted	6.57	2.04	16.29	17.74	41.42	60.44
19.ii	Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualised):						
	(a) Basic	6.57	2.04	16.32	17.74	41.49	60.49
	(b) Diluted	6.57	2.04	16.32	17.74	41.49	60.49



Segment wise Revenue, Results and Assets and Liabilities							₹ in Lakhs
S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2025 (Unaudited)	30.09.2025 (Unaudited)	31.12.2024 (Unaudited)	31.12.2025 (Unaudited)	31.12.2024 (Unaudited)	31.03.2025 (Audited)
1	Segment Revenue						
a)	Granites	696.90	465.09	667.38	1649.14	2119.25	2900.93
b)	Quartz Surfaces	12798.82	11380.55	21696.10	40788.39	64628.18	90114.22
	Total	13495.72	11845.64	22363.48	42437.53	66747.43	93015.15
	Less: Inter Segment Revenue	-	-	2.38	-	2.38	2.38
	Sales/Income from Operations	13495.72	11845.64	22361.10	42437.53	66745.05	93012.77
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	(298.79)	(314.47)	(138.81)	(692.49)	(428.55)	(532.31)
b)	Quartz Surfaces	5109.10	3432.75	8973.57	14391.44	24673.49	35236.37
	Total	4810.31	3118.28	8834.76	13698.95	24244.94	34704.06
	Less: (i) Finance Cost	791.34	896.55	857.38	2456.69	2671.52	3709.92
	(ii) Unallocable expense	0.01	0.03	0.01	(0.02)	0.08	(0.01)
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	1235.35	1238.85	1061.72	3687.44	3249.48	4418.54
	Total Segments Profit Before Tax	2783.61	982.85	6915.65	7554.84	18323.86	26575.61
	Less: Tax expense	746.67	349.56	1865.69	2055.18	5481.65	7837.97
	Net Profit/(Loss) from continuing operations	2036.94	633.29	5049.96	5499.66	12842.21	18737.64
	Net Profit/(Loss) from discontinuing operations	-	-	9.95	-	22.57	17.21
	Net Profit/(Loss) for the period	2036.94	633.29	5059.91	5499.66	12864.78	18754.85
3	Segment Assets						
	Granites	10188.67	10395.78	10613.36	10188.67	10613.36	10478.82
	Quartz Surfaces	134143.74	120111.01	124365.64	134143.74	124365.64	129838.79
	Unallocable assets	0.13	0.14	0.03	0.13	0.03	0.10
	Discontinued operations	-	-	193.88	-	193.88	-
	Total	144332.54	130506.93	135172.91	144332.54	135172.91	140317.71
	Segment Liabilities						
	Granites	6221.97	6008.44	5845.26	6221.97	5845.26	5462.30
	Quartz Surfaces	54985.82	43399.48	57360.86	54985.82	57360.86	57057.79
	Unallocable liabilities	-	-	-	-	-	-
	Discontinued operations	-	-	0.49	-	0.49	-
	Total	61207.79	49407.92	63206.61	61207.79	63206.61	62520.09

Notes:

- 1) The Consolidated financial results has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 04th February, 2026 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 Financial results of the Group 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 recognized accounting practices and policies to the extent applicable.
- 3) The Company operates in the following reportable segments:
 - a) Granites and
 - b) Quartz Surfaces
- 4) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place: Atchutapuram, Andhra Pradesh
Date : 04th February, 2026

GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00904775

