



## Pokarna Limited

Date: 28<sup>th</sup> May, 2026

To  
The Deputy General Manager  
BSE Limited  
1<sup>st</sup> 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 and Intimation of 35<sup>th</sup> Annual General Meeting, Book Closure and cut-off date for e-Voting.**

Pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations, 2015”), the Board, at its meeting held today, i.e., Thursday, 28<sup>th</sup> May 2026, transacted, inter alia, the following businesses:

1. The Board of Directors (“the Board”) of the Company, at its meeting held today, which commenced at 02:00 PM and concluded at 03:40 P.M, approved the Audited Financial Results (Standalone and Consolidated) of the Company for the quarter and year ended 31st March 2026.
2. The said Audited Financial Results, prepared in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, together with the Auditors’ Report, are enclosed herewith. These results are also being uploaded on the Company’s website at [www.pokarna.com](http://www.pokarna.com).

We hereby confirm and declare that that M/s. S Daga & Co., Statutory Auditors, have issued audit reports with an unmodified opinion on the Audited Financial Results (Standalone and Consolidated) for the quarter and year ended 31st March 2026 is enclosed in Annexure I.

3. Pursuant to Regulation 30 read with Schedule III Part A Para A of the SEBI Listing Regulations, the Board has recommended a dividend of Rs. 0.60 per share, i.e., 30%, for the Financial Year 2025-26, subject to the approval of the shareholders at the ensuing Annual General Meeting of the Company.

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](mailto:contact@pokarna.com), Web: [www.pokarna.com](http://www.pokarna.com)



## Pokarna Limited

4. Approval of Notice of the 35<sup>th</sup> Annual General Meeting of the members of the Company, scheduled to be held on Monday, 27<sup>th</sup> July, 2026 at 11:00 AM through Video Conferencing or Other Audio Visual Means and book closure and record date for purpose of AGM and payment of dividend.

Details with regard to the 35<sup>th</sup> AGM, Book Closure and E-voting are as under:

AGM Details	Monday, 27 <sup>th</sup> July, 2026 at 11:00 A.M. (IST) through Video conferencing (“VC”) / Other Audio Visual Means (“OAVM”)
Book Closure dates	Tuesday, 21 <sup>st</sup> July, 2026 to Monday, 27 <sup>th</sup> July, 2026 (both days inclusive)
Cut-off date /Record date	Monday, 20 <sup>th</sup> July, 2026
Date and time of commencement of remote e-Voting.	Thursday, 23 <sup>rd</sup> July, 2026 from 9:00 AM IST
Date and end time of remote e-Voting	Saturday, 25 <sup>th</sup> July, 2026 till 5:00 PM IST
Scrutinizer details	Mr. K. V. Chalama Reddy, M/s. K V C Reddy & Associates, Company Secretaries, Hyderabad, Telangana.
Service provider for evoting platform & AGM through VC	KFin Technologies Limited

5. Approval of Appointment of Mr. K.V. Chalama Reddy proprietor of K V C Reddy & Associates, Company Secretaries, as Scrutinizer to conduct the process of e- voting for the 35<sup>th</sup> Annual General Meeting in a fair and transparent manner.

The aforesaid results and announcements are also available on the website of the Company at [www.pokarna.com](http://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.

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## Pokarna Limited

Annexure - I

Date: 28<sup>th</sup> May, 2026

To  
The Deputy General Manager  
BSE Limited  
1<sup>st</sup> 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: Declaration for unmodified opinion pursuant to Regulation 33(3) (d) of SEBI Listing Regulations, (Amendments), 2015.**

In terms of the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and in compliance with SEBI Circular No CIR/CFD/CMD/56/2016 dated 27<sup>th</sup> May, 2016, we hereby declare that the Statutory Auditors of the Company, M/s. S. Daga & Co., Chartered Accountants have issued Audit Report with unmodified opinion on the Audited Standalone and Consolidated Financial Results of the Company for the Quarter and Year ended 31<sup>st</sup> March, 2026.

This is for your information and records.

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](mailto:contact@pokarna.com), **Web:** [www.pokarna.com](http://www.pokarna.com)

**Independent Auditor's Report on the Quarterly and Year to Date audited Standalone financial results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
Board of Directors of  
Pokarna Limited.

**Report on the audit of the Standalone Annual Financial Results**

We have audited the accompanying statement of quarterly and year to date standalone annual financial results of Pokarna Limited ('the Company') for the quarter and year ended 31<sup>st</sup> March, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone annual financial results:

- (i) is presented in accordance with the requirements of Listing Regulation in this regard; and
- (ii) gives a true and fair view in conformity with the applicable accounting standard, and other accounting principles generally accepted in India of the net Loss and other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit of the standalone financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013('the Act'). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the standalone financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the independent requirement that are relevant to our audit of the standalone financial statements under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on standalone financial results.



### **Management's Responsibilities for the Standalone Annual Financial Results**

These Statement has been prepared on the basis of the standalone annual financial results. The Management and Board of Directors are responsible for the preparation and presentation of the standalone financial results that gives a true and fair view of the net profit and other comprehensive income of the Company and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The Board of Directors of the Company are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, management and the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors of the Company are responsible for overseeing the financial reporting process of the Company.

### **Auditors Responsibilities for the Audit of the Standalone Annual Financial Results:**

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.



As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Statements or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is a magnitude of misstatements in the standalone financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the standalone financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Statements.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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



Manish Kumar Jain  
Partner  
M.No. 237592

Place: Hyderabad  
Date: 28.05.2026  
UDIN : 26237592DFIRQY4393

**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 AUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH 2026

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) (Refer Note.3)	(Unaudited)	(Audited) (Refer Note.3)	(Audited)	(Audited)
1	a. Revenue from operations	620.30	696.90	781.68	2269.44	2900.93
	b. Other Income	445.54	32.66	432.01	709.31	943.44
	<b>Total Revenue (a+b)</b>	<b>1065.84</b>	<b>729.56</b>	<b>1213.69</b>	<b>2978.75</b>	<b>3844.37</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	24.52	53.77	4.82	137.62	299.03
	(b) Purchase of stock-in-trade	-	-	13.74	-	42.55
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	75.73	100.47	125.33	(124.45)	(49.76)
	(d) Employee benefits expense	252.51	263.29	247.11	1057.19	1118.72
	(e) Finance costs	154.00	114.57	107.28	478.36	429.71
	(f) Depreciation and amortisation expense	98.13	105.18	110.96	423.36	542.24
	(g) Other Expenses	627.95	609.98	506.91	2306.39	2077.02
	<b>Total Expenses</b>	<b>1232.84</b>	<b>1247.26</b>	<b>1116.15</b>	<b>4278.47</b>	<b>4459.51</b>
3	Profit before exceptional and extraordinary items and tax (1-2)	(167.00)	(517.70)	97.54	(1299.72)	(615.14)
4	Exceptional items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	(167.00)	(517.70)	97.54	(1299.72)	(615.14)
6	Extraordinary items	-	-	-	-	-
7	Profit before tax (5-6)	(167.00)	(517.70)	97.54	(1299.72)	(615.14)
8	Tax expense					
	(i) Current tax	-	-	-	0.09	(3.70)
	(ii) Deferred tax	(41.44)	(129.24)	23.93	(326.12)	84.34
9	<b>Net Profit / (Loss) from continuing operations for the period (7-8)</b>	<b>(125.56)</b>	<b>(388.46)</b>	<b>73.61</b>	<b>(973.69)</b>	<b>(695.78)</b>
10	Profit/(loss) from discontinued operations	-	-	(3.40)	-	19.59
11	Tax expenses/(income) of discontinued operations	-	-	-	-	-
12	Net Profit / (Loss) from discontinued operations for the period (10-11)	-	-	(3.40)	-	19.59
13	<b>Net profit/(loss) for the period (9+12)</b>	<b>(125.56)</b>	<b>(388.46)</b>	<b>70.21</b>	<b>(973.69)</b>	<b>(676.19)</b>
14	<b>Other Comprehensive Income</b>					
	(i) (a) Items that will not be reclassified to profit or loss	17.75	(43.06)	(20.35)	(3.36)	29.42
	(b) Tax on items that will not be reclassified to profit or loss	(4.47)	10.83	5.12	0.84	(7.41)
	(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>13.28</b>	<b>(32.23)</b>	<b>(15.23)</b>	<b>(2.52)</b>	<b>22.01</b>
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>(112.28)</b>	<b>(420.69)</b>	<b>54.98</b>	<b>(976.21)</b>	<b>(654.18)</b>
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	-	-	-	9354.90	10517.13
18.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualised):					
	(a) Basic	(0.40)	(1.25)	0.24	(3.14)	(2.24)
	(b) Diluted	(0.40)	(1.25)	0.24	(3.14)	(2.24)
18.ii	Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualised):					
	(a) Basic	(0.40)	(1.25)	0.23	(3.14)	(2.18)
	(b) Diluted	(0.40)	(1.25)	0.23	(3.14)	(2.18)

Segment wise Revenue, Results and Assets and Liabilities						₹ in Lakhs
S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) (Refer Note.3)	(Unaudited)	(Audited) (Refer Note.3)	(Audited)	(Audited)
1	Segment Revenue					
a)	Granites	620.30	696.90	781.68	2269.44	2900.93
	<b>Total</b>	<b>620.30</b>	<b>696.90</b>	<b>781.68</b>	<b>2269.44</b>	<b>2900.93</b>
	Less: Inter Segment Revenue	-	-	-	-	-
	<b>Sales/Income from Operations</b>	<b>620.30</b>	<b>696.90</b>	<b>781.68</b>	<b>2269.44</b>	<b>2900.93</b>
2	Segment Results Profit (+) / Loss (-) before exceptional Items, tax, depreciation and interest from each segment.					
a)	Granites	85.13	(297.95)	315.78	(398.00)	356.81
	<b>Total</b>	<b>85.13</b>	<b>(297.95)</b>	<b>315.78</b>	<b>(398.00)</b>	<b>356.81</b>
	Less : i) Finance Cost	154.00	114.57	107.28	478.36	429.71
	(ii) Unallocable expense	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-
	(iv) Depreciation and amortization expense	98.13	105.18	110.96	423.36	542.24
	<b>Total Segments Profit Before Tax</b>	<b>(167.00)</b>	<b>(517.70)</b>	<b>97.54</b>	<b>(1299.72)</b>	<b>(615.14)</b>
	Less: Tax expense	(41.44)	(129.24)	23.93	(326.03)	80.64
	Net Profit/(Loss) from continuing operations	(125.56)	(388.46)	73.61	(973.69)	(695.78)
	Net Profit/(Loss) from discontinuing operations	-	-	(3.40)	-	19.59
	<b>Net Profit/(Loss) for the period</b>	<b>(125.56)</b>	<b>(388.46)</b>	<b>70.21</b>	<b>(973.69)</b>	<b>(676.19)</b>
	<b>Segment Assets</b>					
	Granites	10206.23	10192.85	10483.14	10206.23	10483.14
	Unallocable assets	6116.38	6116.38	6116.38	6116.38	6116.38
	<b>Total</b>	<b>16322.61</b>	<b>16309.23</b>	<b>16599.52</b>	<b>16322.61</b>	<b>16599.52</b>
	<b>Segment Liabilities</b>					
	Granites	6347.63	6221.97	5462.31	6347.63	5462.31
	Unallocable liabilities	-	-	-	-	-
	<b>Total</b>	<b>6347.63</b>	<b>6221.97</b>	<b>5462.31</b>	<b>6347.63</b>	<b>5462.31</b>



Balance Sheet		₹ In Lakhs	
Particulars	As at	As at	
	31st March, 2026 (Audited)	31st March, 2025 (Audited)	
<b>I ASSETS</b>			
<b>1 Non-Current Assets</b>			
(a) Property, Plant and Equipment	4916.62	5431.23	
(b) Right-of-Use Assets	22.00	44.00	
(c) capital work-in-progress	-	-	
(d) Intangible Assets	27.44	31.44	
(e) Financial Assets			
(i) Investment	6116.38	6116.38	
(ii) Loans	98.35	128.35	
(iii) Other financial assets	639.07	639.26	
(f) Deferred tax asset (net)	341.29	14.32	
(g) Other non-current assets	0.39	1.31	
<b>Total of Non - Current Assets</b>	<b>12161.54</b>	<b>12406.29</b>	
<b>2 Current Assets</b>			
(a) Inventories	2689.07	2530.93	
(b) Financial Assets			
(i) Trade Receivables	204.84	483.37	
(ii) Cash and cash equivalents	160.97	94.04	
(iii) Bank balances other than Cash	161.92	156.77	
(iv) Loans	322.82	203.04	
(v) Other financial assets	83.09	122.98	
(c) Current tax assets (net)	81.55	100.59	
(d) Other Current Assets	456.81	501.50	
<b>Total of Current Assets</b>	<b>4161.07</b>	<b>4193.22</b>	
<b>Total Assets</b>	<b>16322.61</b>	<b>16599.51</b>	
<b>II EQUITY AND LIABILITIES</b>			
<b>1 Equity</b>			
(a) Equity share capital	620.08	620.08	
(b) Other equity	9354.90	10517.13	
<b>Total Equity</b>	<b>9974.98</b>	<b>11137.21</b>	
<b>LIABILITIES</b>			
<b>2 Non-Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	2168.15	2060.60	
(ia) Lease liabilities	-	25.16	
(ii) Other financial liabilities	-	-	
(b) Provisions	326.21	344.22	
(c) Deferred Tax Liabilities (Net)	-	-	
<b>Total of Non - current Liabilities</b>	<b>2494.36</b>	<b>2479.98</b>	
<b>3 Current Liabilities</b>			
(a) Financial Liabilities			
(i) Borrowings	1646.92	2036.97	
(ia) Lease liabilities	25.16	22.92	
(ii) Trade Payables			
a) total outstanding dues of micro enterprises and small enterprises	10.39	5.76	
b) total outstanding dues of creditors other than micro enterprises and small enterprises	297.60	403.84	
(iii) Other Financial Liabilities	5.25	8.75	
(b) Other Current Liabilities	1816.37	506.17	
(c) Provisions	51.58	47.91	
(d) Current Tax Liabilities (net)	-	-	
<b>Total of Current Liabilities</b>	<b>3853.27</b>	<b>3032.32</b>	
<b>Total Equity and Liabilities</b>	<b>16322.61</b>	<b>16599.51</b>	



Cash Flow Statement		₹ In Lakhs	
Particulars	FOR THE YEAR ENDED 31.03.2026	FOR THE YEAR ENDED 31.03.2025	
	(Audited)	(Audited)	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit Before Tax	(1299.72)	(615.14)	
Adjustments:			
Depreciation and amortization expense	423.36	542.24	
Loss/ (Profit) on Sale of property, plant and equipment	(7.34)	(42.72)	
Allowances for credit losses	231.33	69.19	
Unrealized foreign exchange (gain) / loss	(26.67)	(7.49)	
Net loss / (gain) on fair valuation of financial assets measured at FVTPL	1.22	2.45	
Gain on modification of lease	-	(4.12)	
Finance Costs	476.10	420.19	
Interest income	(19.78)	(16.55)	
Dividend income	(625.59)	(834.12)	
<b>Operating profit before working capital changes</b>	<b>(847.09)</b>	<b>(486.07)</b>	
Changes in working capital and other provisions:			
(Increase)\Decrease in Trade Receivables	184.51	221.41	
(Increase)\Decrease in Inventories	(158.14)	14.61	
(Increase)\Decrease in Financial Assets	(55.50)	(90.77)	
(Increase)\Decrease in Non - Financial Assets	(86.34)	(41.26)	
Increase\((Decrease) in Provisions	(15.63)	11.51	
Increase\((Decrease) in Non - Financial Liabilities	-	-	
Increase\((Decrease) in Trade and Other Payables	1201.26	26.75	
<b>Cash generated from operations</b>	<b>223.07</b>	<b>(343.82)</b>	
Income taxes paid (net of refunds)	18.94	(27.94)	
<b>Net cash flow generated by operating activities</b>	<b>242.01</b>	<b>(371.76)</b>	
Net cash from discontinued activities	-	(12.59)	
<b>Net cash flow generated from continuing and discontinuing operations</b>	<b>242.01</b>	<b>(384.35)</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment / Intangible assets	(5.01)	(20.30)	
Proceeds from sale of Property, Plant and Equipment	129.61	270.64	
Interest income	21.40	15.90	
Dividend income	625.59	834.12	
<b>Net cash used in investing activities</b>	<b>771.59</b>	<b>1100.36</b>	
Net cash from discontinued activities	-	12.92	
<b>Net cash flow generated from continuing and discontinuing operations</b>	<b>771.59</b>	<b>1113.28</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Non-current borrowings (including current maturities)	342.43	164.96	
Repayment of Non-current borrowings (including current maturities)	(233.59)	(185.73)	
(Repayment) / Proceeds from Current borrowings (Net)	(128.31)	(167.25)	
Principal payments of lease liability	(22.92)	(32.66)	
Interest expense (including lease liability)	(476.10)	(420.39)	
Dividend paid	(186.02)	(186.02)	
<b>Net cash generated in financing activities</b>	<b>(704.51)</b>	<b>(827.09)</b>	
Net cash from discontinued activities	-	-	
<b>Net cash flow generated from continuing and discontinuing operations</b>	<b>(704.51)</b>	<b>(827.09)</b>	
<b>Net Increase/ (Decrease) In Cash and Cash Equivalents</b>	<b>309.09</b>	<b>(98.16)</b>	
Add: Cash and Cash equivalents at the beginning of the year	(1801.21)	(1704.96)	
Effect of exchange gain on cash and cash equivalents	21.04	1.91	
<b>Cash and cash equivalents at the end of the year</b>	<b>(1471.08)</b>	<b>(1801.21)</b>	



**Notes:**

- 1) The above Standalone financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 28th May, 2026. The Statutory auditors have carried out audit of the above results for the quarter and year ended 31.03.2026 and unmodified report has been issued by them thereon.
- 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) The figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year up to March 31, 2026 and March 31, 2025 respectively and the unaudited published year to date figures up to December 31, 2025 and December 31, 2024 respectively, being the date of the end of the third quarter of the financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- 4) The Board of Directors in its meeting held on 28th May, 2026 has recommended Equity Dividend @30% i.e. Rs.0.60/- per equity share of Rs.2/- for the financial year 2025-26 (previous year Rs.186.02 lakhs @30% i.e., Rs.0.60 per equity share of Rs.2/- each) , subject to requisite approvals. If approved, the dividend would result in a cash outflow of ₹186.02 lakhs.
- 5) Other Income' for the year ended 31.03.2026 includes dividend of Rs.625.59 Lakhs (previous year Rs.834.12 Lakhs) received from wholly owned subsidiary company Pokarna Engineered Stone Limited .
- 6) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place: Secunderabad  
Date : 28th May, 2026



  
GAUTAM CHAND JAIN  
Chairman & Managing Director  
DIN: 00004775

**Independent Auditor's Report on the Quarterly and Year to Date audited consolidated financial results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)**

To  
Board of Directors of  
Pokarna Limited.

**Report on the audit of the Consolidated Annual Financial Results**

We have audited the accompanying statement of quarterly and year to date consolidated annual financial results of Pokarna Limited ('the Company') which includes joint operations ('Holding Company') and its subsidiaries together referred as ('the Group') for the quarter and year ended 31<sup>st</sup> March, 2026 ('the Statement'), attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('the Regulation'), as amended (Listing Regulations).

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid consolidated annual financial results include the annual financial results of Pokarna Engineered Stone Limited (Wholly owned subsidiary company) and Pokarna Foundation (Subsidiary Company) which:

- (i) is presented in accordance with the requirements of Listing Regulation in this regard; and
- (ii) gives a true and fair view in conformity with the applicable accounting standard, and other accounting principles generally accepted in India of consolidated net profit and other comprehensive income and other financial information of the Group for the quarter and year ended March 31, 2026.

**Basis for Opinion**

We conducted our audit of the consolidated financial statements in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013('the Act'). Our responsibilities under those Standards are further described in the *Auditor's Responsibilities for the Audit of the consolidated financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the independent requirement that are relevant to our audit of the consolidated financial statements under the provisions of the Act and the rules made thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of



Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on consolidated financial results.

### **Management's Responsibilities for the Consolidated Annual Financial Results**

These Statement has been prepared on the basis of the consolidated annual financial results. The Management and Board of Directors are responsible for the preparation and presentation of the Statement that gives a true and fair view of the net profit and other comprehensive income of the Group and other financial information in accordance with the applicable accounting standards prescribed under section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. The respective Board of Directors of the companies included in the Group and are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Group and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls, that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the Statement that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial results, management and the respective Board of Directors are companies included in the Group are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless respective Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

### **Auditors Responsibilities for the Audit of the Consolidated Annual Financial Results:**

Our objectives are to obtain reasonable assurance about whether the consolidated financial results as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to



influence the economic decisions of users taken on the basis of these consolidated financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial results or if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial results, including the disclosures, and whether the consolidated financial results represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient and appropriate audit evidence regarding the financial results/financial information of the entities within the Group and of which we are the independent auditors to express an opinion on the consolidated financial results. We are responsible for the direction, supervision, and performance of the audit of the financial information of such entities included in the consolidated financial results of which we are the independent auditors. We remain solely responsible for our audit opinion.



Materiality is a magnitude of misstatements in the consolidated financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the consolidated financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the consolidated financial results.

We communicate with those charged with governance of the Group included in the consolidated financial results regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We also performed procedures in accordance with the Circular No. CIR/CFD/CMDI/44/2019 dated March 29, 2019 issued by the Securities Exchange Board of India under Regulation 33(8) of the Listing Regulations, to the extent applicable.

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



Manish Kumar Jain  
Partner  
M.No. 237592

Place: Hyderabad  
Date: 28.05.2026  
UDIN: 26237592ERIPSG4183

**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 AUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31st MARCH 2026**

( ₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) (Refer Note.3)	(Unaudited)	(Audited) (Refer Note.3)	(Audited)	(Audited)
1	a. Revenue from operations	14724.36	13495.72	26267.72	57161.89	93012.77
	b. Other Income	767.27	738.18	348.06	2207.58	2121.40
	<b>Total Revenue (a+b)</b>	<b>15491.63</b>	<b>14233.90</b>	<b>26615.78</b>	<b>59369.47</b>	<b>95134.17</b>
2	<b>Expenses</b>					
	(a) Cost of materials consumed	3578.65	3615.19	7718.38	15453.55	30370.50
	(b) Purchase of stock-in-trade	-	-	13.74	-	42.54
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	324.74	22.80	(37.55)	800.22	482.69
	(d) Employee benefits expense	2136.48	2102.24	2486.69	8347.04	9616.22
	(e) Finance costs	519.33	791.34	1038.40	2976.02	3709.92
	(f) Depreciation and amortisation expense	1203.99	1235.35	1169.07	4891.43	4418.54
	(g) Other Expenses	4181.28	3683.37	5975.30	15799.21	19918.15
	<b>Total Expenses</b>	<b>11944.47</b>	<b>11450.29</b>	<b>18364.03</b>	<b>48267.47</b>	<b>68558.56</b>
3	Profit before exceptional and extraordinary items and tax (1-2)	3547.16	2783.61	8251.75	11102.00	26575.61
4	Exceptional items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	3547.16	2783.61	8251.75	11102.00	26575.61
6	Extraordinary items	-	-	-	-	-
7	Profit before tax (5-6)	3547.16	2783.61	8251.75	11102.00	26575.61
8	Tax expense					
	(i) Current tax, net of MAT entitlement	961.63	776.01	2306.85	3128.42	7369.59
	(ii) Deferred tax	24.21	(29.34)	49.48	(87.40)	468.38
9	<b>Net Profit / (Loss) from continuing operations for the period (7-8)</b>	<b>2561.32</b>	<b>2036.94</b>	<b>5895.42</b>	<b>8060.98</b>	<b>18737.64</b>
10	Profit/(loss) from discontinued operations	-	-	(5.36)	-	17.21
11	Tax expenses/(income) of discontinued operations	-	-	-	-	-
12	Net Profit / (Loss) from discontinued operations for the period (10-11)	-	-	(5.36)	-	17.21
13	<b>Net profit/(loss) for the period (9+12)</b>	<b>2561.32</b>	<b>2036.94</b>	<b>5890.06</b>	<b>8060.98</b>	<b>18754.85</b>
14	<b>Other Comprehensive Income</b>					
	(i) (a) Items that will not be reclassified to profit or loss	14.41	(14.95)	(78.50)	32.46	(4.94)
	(b) Tax on items that will not be reclassified to profit or loss	(3.62)	3.76	19.76	(8.17)	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	-	-	-	-	-
	<b>Total Other Comprehensive Income/(loss) net of tax</b>	<b>10.79</b>	<b>(11.19)</b>	<b>(58.74)</b>	<b>24.29</b>	<b>(3.70)</b>
15	<b>Total Comprehensive Income for the period (9+10)</b>	<b>2572.11</b>	<b>2025.75</b>	<b>5831.32</b>	<b>8085.27</b>	<b>18751.15</b>
16	<b>Net Profit / (Loss) attributable to</b>					
	-Owners	2561.32	2036.94	5890.06	8060.98	18754.85
	-Non Controlling interest	-	-	-	-	-
	<b>Other comprehensive Income attributable to</b>					
	-Owners	10.79	(11.19)	(58.74)	24.29	(3.70)
	-Non Controlling interest	-	-	-	-	-
	<b>Total comprehensive Income attributable to</b>					
	-Owners	2572.11	2025.75	5831.32	8085.27	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
18	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	85076.80	77177.55
19.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualised):					
	(a) Basic	8.26	6.57	19.02	26.00	60.44
	(b) Diluted	8.26	6.57	19.02	26.00	60.44
19.ii	Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualised):					
	(a) Basic	8.26	6.57	19.00	26.00	60.49
	(b) Diluted	8.26	6.57	19.00	26.00	60.49



Segment wise Revenue, Results and Assets and Liabilities						₹ in Lakhs
S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited) (Refer Note.3)	(Unaudited)	(Audited) (Refer Note.3)	(Audited)	(Audited)
1	Segment Revenue					
a)	Granites	620.30	696.90	781.68	2269.44	2900.93
b)	Quartz Surfaces	14104.06	12798.82	25486.04	54892.45	90114.22
	<b>Total</b>	<b>14724.36</b>	<b>13495.72</b>	<b>26267.72</b>	<b>57161.89</b>	<b>93015.15</b>
	Less: Inter Segment Revenue	-	-	-	-	2.38
	<b>Sales/Income from Operations</b>	<b>14724.36</b>	<b>13495.72</b>	<b>26267.72</b>	<b>57161.89</b>	<b>93012.77</b>
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.					
a)	Granites	(337.19)	(298.79)	(103.73)	(1029.69)	(532.31)
b)	Quartz Surfaces	5607.60	5109.10	10562.88	19999.04	35236.37
	<b>Total</b>	<b>5270.41</b>	<b>4810.31</b>	<b>10459.15</b>	<b>18969.35</b>	<b>34704.06</b>
	Less : (i) Finance Cost	519.33	791.34	1038.40	2976.02	3709.92
	(ii) Unallocable expense	(0.07)	0.01	(0.07)	(0.10)	(0.01)
	(iii) Exceptional Items	-	-	-	-	-
	(iv) Depreciation and amortization expense	1203.99	1235.35	1169.07	4891.43	4418.54
	<b>Total Segments Profit Before Tax</b>	<b>3547.16</b>	<b>2783.61</b>	<b>8251.75</b>	<b>11102.00</b>	<b>26575.61</b>
	Less: Tax expense	985.84	746.67	2356.33	3041.02	7837.97
	Net Profit/(Loss) from continuing operations	2561.32	2036.94	5895.42	8060.98	18737.64
	Net Profit/(Loss) from discontinuing operations	-	-	(5.36)	-	17.21
	<b>Net Profit/(Loss) for the period</b>	<b>2561.32</b>	<b>2036.94</b>	<b>5890.06</b>	<b>8060.98</b>	<b>18754.85</b>
3	Segment Assets					
	Granites	10202.09	10188.67	10478.82	10202.09	10478.82
	Quartz Surfaces	151438.76	134143.74	129838.79	151438.76	129838.79
	Unallocable assets	0.20	0.13	0.10	0.20	0.10
	<b>Total</b>	<b>161641.05</b>	<b>144332.54</b>	<b>140317.71</b>	<b>161641.05</b>	<b>140317.71</b>
	Segment Liabilities					
	Granites	6347.63	6221.97	5462.31	6347.63	5462.31
	Quartz Surfaces	69596.55	54985.82	57057.78	69596.55	57057.78
	Unallocable liabilities	-	-	-	-	-
	<b>Total</b>	<b>75944.18</b>	<b>61207.79</b>	<b>62520.09</b>	<b>75944.18</b>	<b>62520.09</b>



Balance Sheet			₹ In Lakhs
	Particulars	As at 31st March, 2026 (Audited)	As at 31st March, 2025 (Audited)
		<b>I</b>	<b>ASSETS</b>
<b>1</b>	<b>Non-Current Assets</b>		
	(a) Property, Plant and Equipment	75298.48	74757.71
	(b) Right-of-Use Assets	3314.37	4502.86
	(c) Capital work - in - progress	38640.25	4055.74
	(d) Intangible Assets	53.74	72.38
	(e) Financial Assets		
	(i) Loans	98.35	128.35
	(ii) Other financial assets	1296.08	1401.65
	(f) Deferred tax Asset (net)	341.29	14.32
	(g) Other non-current assets	2530.84	2406.47
	<b>Total of Non - Current Assets</b>	<b>121573.40</b>	<b>87339.48</b>
<b>2</b>	<b>Current Assets</b>		
	(a) Inventories	14202.36	15665.60
	(b) Financial Assets		
	(i) Trade Receivables	14422.66	18559.06
	(ii) Cash and cash equivalents	1360.81	7761.02
	(iii) Bank balances other than Cash	4910.05	4570.08
	(iv) Loans	877.87	278.82
	(v) Other financial assets	225.94	305.66
	(c) Current tax assets (net)	81.55	100.59
	(d) Other Current Assets	3986.41	5737.40
	<b>Total of Current Assets</b>	<b>40067.65</b>	<b>52978.23</b>
	<b>Total Assets</b>	<b>161641.05</b>	<b>140317.71</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>		
<b>1</b>	<b>Equity</b>		
	(a) Equity share capital	620.08	620.08
	(b) Other equity	85076.80	77177.55
	<b>Total Equity</b>	<b>85696.88</b>	<b>77797.63</b>
	<b>LIABILITIES</b>		
<b>2</b>	<b>Non-Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	30292.20	21520.09
	(ia) Lease liabilities	2873.08	3918.15
	(ii) Other financial liabilities	-	-
	(b) Provisions	1201.53	1105.97
	(c) Deferred Tax Liabilities (Net)	5602.15	5354.41
	(d) Other non-current liabilities	5719.24	3232.13
	<b>Total of Non - current Liabilities</b>	<b>45688.20</b>	<b>35130.75</b>
<b>3</b>	<b>Current Liabilities</b>		
	(a) Financial Liabilities		
	(i) Borrowings	12339.74	11214.06
	(ia) Lease liabilities	307.50	299.77
	(ii) Trade Payables		
	a) total outstanding dues of micro enterprises and small enterprises	252.87	224.08
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	4720.28	8694.81
	(iii) Other Financial Liabilities	12.08	11.41
	(b) Other Current Liabilities	11015.72	4713.74
	(c) Provisions	1122.96	1137.02
	(d) Current Tax Liabilities (net)	484.82	1094.44
	<b>Total of Current Liabilities</b>	<b>30255.97</b>	<b>27389.33</b>
	<b>Total Equity and Liabilities</b>	<b>161641.05</b>	<b>140317.71</b>



Cash Flow Statement		₹ In Lakhs	
Particulars	FOR THE YEAR ENDED 31.03.2026 (Audited)	FOR THE YEAR ENDED 31.03.2025 (Audited)	
	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	11102.00	26575.61	
Adjustments:			
Depreciation and amortization expense	4891.43	4418.54	
Loss/ (Profit) on Sale of property, plant and equipment	(5.71)	2.53	
Gain on modification of lease	(81.01)	(6.28)	
Unrealized foreign exchange (gain) / loss	(793.71)	(1217.74)	
Net loss / (gain) on fair valuation of financial assets measured at FVTPL	165.66	54.41	
Allowances for credit losses	380.61	169.24	
Debit balance written back	-	-	
Finance Costs	2736.25	3551.83	
Interest income	(371.12)	(119.56)	
<b>Operating profit before working capital changes</b>	<b>18024.40</b>	<b>33428.58</b>	
Changes in working capital and other provisions:			
(Increase)\Decrease in Trade Receivables	4673.22	(6549.78)	
(Increase)\Decrease in Inventories	1463.24	719.86	
(Increase)\Decrease in Financial Assets	(873.58)	(3284.21)	
(Increase)\Decrease in Non - Financial Assets	1637.47	(1800.68)	
Increase\((Decrease) in Provisions	80.22	184.82	
Increase\((Decrease) in Non - Financial Liabilities	-	-	
Increase\((Decrease) in Trade and Other Payables	(2945.44)	1939.48	
<b>Cash generated from operations</b>	<b>22059.53</b>	<b>24638.07</b>	
Income taxes paid, (net of refunds)	(3719.01)	(5506.03)	
<b>Net cash flow generated by operating activities</b>	<b>18340.52</b>	<b>19132.04</b>	
Net cash from discontinued activities	-	(14.96)	
<b>Net cash flow generated from continuing and discontinuing operations</b>	<b>18340.52</b>	<b>19117.08</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of Property, Plant and Equipment / Intangible assets	(32684.09)	(9768.81)	
Proceeds from sale of Property, Plant and Equipment	178.84	227.71	
Interest income	374.49	126.47	
<b>Net cash used in Investing activities</b>	<b>(32130.76)</b>	<b>(9414.63)</b>	
Net cash from discontinued activities	-	12.92	
<b>Net cash flow generated from continuing and discontinuing operations</b>	<b>(32130.76)</b>	<b>(9401.71)</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Proceeds from Non-current borrowings (including current maturities)	15949.99	960.77	
Repayment of Non-current borrowings (including current maturities)	(6882.83)	(8927.38)	
(Repayment) / Proceeds from Current borrowings (Net)	(81.79)	1405.93	
Principal payments of lease liability	(284.02)	(77.95)	
Interest expense (including lease liability)	(2318.13)	(3248.16)	
Dividend paid	(186.02)	(186.02)	
<b>Net cash generated in financing activities</b>	<b>6197.20</b>	<b>(10072.81)</b>	
Net cash from discontinued activities	-	-	
<b>Net cash flow generated from continuing and discontinuing operations</b>	<b>6197.20</b>	<b>(10072.81)</b>	
<b>Net Increase/ (Decrease) in Cash and Cash Equivalents</b>	<b>(7593.04)</b>	<b>(357.44)</b>	
Add: Cash and Cash equivalents at the beginning of the year	5865.79	5059.17	
Effect of exchange gain on cash and cash equivalents	1188.84	1164.06	
<b>Cash and cash equivalents at the end of the year</b>	<b>(538.41)</b>	<b>5865.79</b>	



**Note**

- 1) The above Consolidated financial results have been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 28th May, 2026. The Statutory auditors have carried out audit of the above results for the quarter and year ended 31.03.2026 and unmodified report has been issued by them thereon.
- 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 figures of the quarter ended March 31, 2026 and March 31, 2025 are the balancing figures between audited figures in respect of full financial year up to March 31, 2026 and March 31, 2025 respectively and the unaudited published year to date figures up to December 31, 2025 and December 31, 2024 respectively, being the date of the end of the third quarter of the financial year. Also the figures up to the end of the third quarter had only been reviewed and not subjected to audit.
- 4) The Board of Directors of Pokarna Limited (Holding company) in its meeting held on 28th May, 2026 has recommended Equity Dividend @30% i.e. Rs.0.60 per equity share of Rs.2/- for the financial year 2025-26 (previous year Rs.186.02 lakhs @30% i.e., Rs.0.60 per equity share of Rs.2/- each), subject to requisite approvals. If approved, the dividend would result in a cash outflow of ₹186.02 lakhs.
- 5) The Company operates in the following reportable segments:
  - a) Granites and
  - b) Quartz Surfaces
- 6) Details of forex loss / (gain) are given below:

Particulars	Quarter Ended			Year Ended	
	31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
	(Audited) (Refer Note.3)	(Unaudited)	(Audited) (Refer Note.3)	(Audited)	(Audited)
Forex loss / (gain)	(556.13)	(570.31)	(233.44)	(1434.53)	(1636.11)

- 7) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place: Secunderabad  
Date : 28th May, 2026



  
GAUTAM CHAND JAIN  
Chairman & Managing Director  
DIN: 00004775

