



Pokarna Limited

28th January, 2022

Department of Corporate Services, BSE Limited, Phiroze Jeebhoy Towers, Dalal Street, Mumbai – 400001 Scrip Code :532486	Listing Department National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E)Mumbai- 400 051 Scrip Code: POKARNA
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Dear Sir/Madam,

Sub: Financial results and Outcome of the Board Meeting held on 28th January, 2022.

Pursuant to Regulation 30 and 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI Listing Regulations, 2015”), we wish to inform you that the Board of Directors at their meeting held on today that is on 28th January, 2022, have considered and approved the following: -

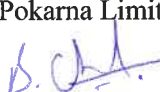
1. Unaudited (Consolidated & Standalone) Financial results of the Company for the quarter and nine months ended December 31, 2021. The Financial Results under Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 along with Limited Review Reports of the Statutory Auditors on the aforesaid Consolidated & Standalone Financial results of the Company are enclosed.
2. The Board of Directors has taken on record the resignation of Mr. Thati Venkataswamy Chowdary (holding DIN: 00010435) as an Independent Director with immediate effect from the closure of business hours of 28th January, 2022 and The Board of directors has re-constituted the Stakeholder Relationship Committee due to resignation of Mr. Thati Venkataswamy Chowdary (holding DIN: 00010435) as an Independent Director of the Company, as follows:

S/no.	Name	Designation
1	Mr. Meka Yugandhar	Non-Executive Independent Director, Member
2	Mr. Rahul jain	Executive Director, Member
3	Mr. Mahender Chand	Non-Executive Independent Director, Chairman

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

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

Thanking you.
Yours faithfully,
For Pokarna Limited


Babita Chandrakar
Company Secretary and Compliance officer
Encl: a/a



CIN: L14102TG1991PLC013299

Registered & Corporate Office: Surya Towers, 105, Sardar Patel Road, Secunderabad 500 003, Telangana, India.
Phone: +91 40 6631 0111, E-mail: contact@pokarna.com, Web: www.pokarna.com

POKARNA LIMITED

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

CIN: L14102TG1991PLC013299

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STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER 2021

(₹ in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	1698.40	1434.03	2166.54	5710.01	5283.14	7693.41
	b. Other Income	4.46	12.30	52.93	25.61	158.34	224.06
	Total Revenue (a+b)	1702.86	1446.33	2219.47	5735.62	5441.48	7917.47
2	Expenses						
	(a) Cost of materials consumed	153.20	189.10	98.67	515.38	334.71	568.96
	(b) Purchase of stock-in-trade	31.13	11.14	11.21	52.74	30.94	58.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(187.20)	(481.54)	69.65	(567.92)	370.86	54.14
	(d) Employee benefits expense	466.11	468.44	439.67	1396.10	1163.32	1783.89
	(e) Finance costs	96.11	93.25	114.70	284.61	352.00	462.27
	(f) Depreciation and amortisation expense	222.73	220.75	237.82	675.25	779.82	1013.65
	(g) Other Expenses	906.69	930.64	1026.19	2974.38	2389.57	3883.04
	Total Expenses	1688.77	1431.78	1997.91	5330.54	5421.22	7824.35
3	Profit before exceptional and extraordinary items and tax (1-2)	14.09	14.55	221.56	405.08	20.26	93.12
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	14.09	14.55	221.56	405.08	20.26	93.12
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	14.09	14.55	221.56	405.08	20.26	93.12
8	Tax expense						
	(i) Current tax	23.72	20.46	1.85	162.40	1.85	73.69
	(ii) Deferred tax	(35.09)	(18.42)	48.77	(78.00)	(19.45)	(9.07)
9	Net Profit / (Loss) for the period (7-8)	25.46	12.51	170.94	320.68	37.86	28.50
10	Other Comprehensive Income						
	(i) (a) Items that will not be reclassified to profit or loss	28.66	15.71	13.86	75.23	9.11	27.15
	(b) Tax on items that will not be reclassified to profit or loss	(7.21)	(3.96)	(3.49)	(18.93)	(2.29)	(6.83)
	(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	21.45	11.75	10.37	56.30	6.82	20.32
11	Total Comprehensive Income for the period (9+10)	46.91	24.26	181.31	376.98	44.68	48.82
12	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08	620.08	620.08
13	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	12397.20
14	Earnings Per Share (of ₹.2/- each) (not annualized):						
	(a) Basic	0.08	0.04	0.55	1.03	0.12	0.09
	(b) Diluted	0.08	0.04	0.55	1.03	0.12	0.09

Segment wise Revenue, Results and Assets and Liabilities							₹ in Lakhs
S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
a)	Granites	1585.20	1337.85	2054.91	5452.87	5120.60	7446.63
b)	Apparels	114.77	96.18	111.63	265.54	162.54	246.78
	Total	1699.97	1434.03	2166.54	5718.41	5283.14	7693.41
	Less: Inter Segment Revenue	1.57	-	-	8.40	-	-
	Sales/Income from Operations	1698.40	1434.03	2166.54	5710.01	5283.14	7693.41
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	338.81	346.29	607.83	1420.40	1290.33	1767.44
b)	Apparels	(5.88)	(17.74)	(33.75)	(55.46)	(138.25)	(198.40)
	Total	332.93	328.55	574.08	1364.94	1152.08	1569.04
	Less : i) Finance Cost	96.11	93.25	114.70	284.61	352.00	462.27
	(ii) Unallocable expense	-	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	222.73	220.75	237.82	675.25	779.82	1013.65
	Total Segments Profit Before Tax	14.09	14.55	221.56	405.08	20.26	93.12
	Less: Tax expense	(11.37)	2.04	50.62	84.40	(17.60)	64.62
	Net Profit/(Loss) for the period	25.46	12.51	170.94	320.68	37.86	28.50
3	Segment Assets						
	Granites	12337.39	12790.45	12389.73	12337.39	12389.73	13157.42
	Apparels	1846.67	1915.28	2214.26	1846.67	2214.26	2071.49
	Unallocable assets	6116.38	6115.88	6115.88	6116.38	6115.88	6115.88
	Total	20300.44	20821.61	20719.87	20300.44	20719.87	21344.79
	Segment Liabilities						
	Granites	6421.58	6966.83	6837.96	6421.58	6837.96	7575.90
	Apparels	670.63	693.46	868.78	670.63	868.78	751.61
	Unallocable liabilities	-	-	-	-	-	-
	Total	7092.21	7660.29	7706.74	7092.21	7706.74	8327.51



Notes:

- 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 28th January,2022 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) Estimation of uncertainties relating to the global health pandemic from COVID-19 (COVID-19):
Company has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of these financial results including the recoverability of carrying amounts of financial and non financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, Company has, at the date of approval of these financial results, used internal and external sources of information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Company's financial results may differ from that estimated as at the date of approval of these financial results.

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

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
Forex loss/ (gain)	(5.32)	(8.59)	(38.06)	22.56	(109.78)	(137.00)

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

Place: SECUNDERABAD
Date : 28th January, 2022




GANTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

A circular purple ink stamp with the text 'Sec'bad.' in the center and 'PROMAGNA LIMITED' around the perimeter. There is a star at the bottom center of the stamp.

Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and year to Date 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 2021 and the year to date results for the period 1st April 2021 to 31st December 2021, 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



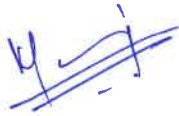
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accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does 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 terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K C Bhattacharjee & Paul
Chartered Accountants
(ICAI FRN: 303026E)



(Manoj Kumar Bihani)
Partner
Membership No. 234629
UDIN: 22234629AAAAAQ9344



Place: Hyderabad
Date: 28.01.2022

POKARNA LIMITED

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

CIN: L14102TG1991PLC013299

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STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER 2021

(₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
1	a. Revenue from operations	19198.56	14842.14	8180.57	44584.63	20295.78	29503.59
	b. Other Income	46.10	53.10	88.69	163.64	252.65	606.23
	Total Revenue (a+b)	19244.66	14895.24	8269.26	44748.27	20548.43	30109.82
2	Expenses						
	(a) Cost of materials consumed	7988.96	6031.57	2318.30	19479.44	5669.06	8556.03
	(b) Purchase of stock-in-trade	31.13	11.15	11.22	52.74	30.94	58.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1132.17)	(1040.84)	(66.17)	(4664.17)	95.24	136.66
	(d) Employee benefits expense	1524.45	1358.27	914.53	3983.30	2509.21	3589.77
	(e) Finance costs	903.03	965.66	501.92	2717.05	1527.13	2123.88
	(f) Depreciation and amortisation expense	953.02	942.52	501.89	2833.06	1580.30	2138.44
	(g) Other Expenses	4651.56	3987.38	2277.40	12847.05	5677.54	8985.83
	Total Expenses	14919.98	12255.71	6459.09	37248.47	17089.42	25589.01
3	Profit before exceptional and extraordinary items and tax (1-2)	4324.68	2639.53	1810.17	7499.80	3459.01	4520.81
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	4324.68	2639.53	1810.17	7499.80	3459.01	4520.81
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	4324.68	2639.53	1810.17	7499.80	3459.01	4520.81
8	Tax expense						
	(i) Current tax, net of MAT entitlement	486.23	192.15	508.17	796.60	1169.46	152.79
	(ii) Deferred tax	463.25	407.49	17.89	883.87	(160.29)	1539.12
9	Net Profit / (Loss) for the period (7-8)	3375.20	2039.89	1284.11	5819.33	2449.84	2828.90
10	Other Comprehensive Income						
	(i) (a) Items that will not be reclassified to profit or loss	7.47	46.42	15.33	93.31	32.73	59.07
	(b) Tax on items that will not be reclassified to profit or loss	(1.88)	(11.68)	(3.86)	(23.49)	(8.24)	(14.87)
	(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	5.59	34.74	11.47	69.82	24.49	44.20
11	Total Comprehensive Income for the period (9+10)	3380.79	2074.63	1295.58	5889.15	2474.33	2873.10
12	Net Profit / (Loss) attributable to						
	-Owners	3375.20	2039.89	1284.11	5819.33	2449.84	2828.90
	-Non Controlling interest	-	-	-	-	-	-
	Other comprehensive income attributable to						
	-Owners	5.59	34.74	11.47	69.82	24.49	44.20
	-Non Controlling interest	-	-	-	-	-	-
	Total comprehensive Income attributable to	3380.79	2074.63	1295.58	5889.15	2474.33	2873.10
	-Owners	3380.79	2074.63	1295.58	5889.15	2474.33	2873.10
	-Non Controlling interest	-	-	-	-	-	-
13	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08	620.08	620.08
14	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	35936.77
15	Earnings Per Share (of ₹.2/- each) (not annualized):						
	(a) Basic	10.89	6.58	4.14	18.77	7.90	9.12
	(b) Diluted	10.89	6.58	4.14	18.77	7.90	9.12

Segment wise Revenue, Results and Assets and Liabilities							₹ in Lakhs
S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2021 (Unaudited)	30.09.2021 (Unaudited)	31.12.2020 (Unaudited)	31.12.2021 (Unaudited)	31.12.2020 (Unaudited)	31.03.2021 (Audited)
1	Segment Revenue						
	a) Granites	1585.20	1337.85	2054.91	5452.87	5120.60	7446.63
	b) Apparels	114.77	96.18	111.63	265.54	162.54	246.78
	c) Quartz Surfaces	17509.98	13426.02	6029.20	38915.14	15036.81	21864.80
	Total	19209.95	14860.05	8195.74	44633.55	20319.95	29558.21
	Less: Inter Segment Revenue	11.39	17.91	15.17	48.92	24.17	54.62
	Sales/Income from Operations	19198.56	14842.14	8180.57	44584.63	20295.78	29503.59
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
	a) Granites	332.71	333.95	595.39	1391.80	1269.79	1725.99
	b) Apparels	(11.10)	(24.63)	(43.87)	(71.88)	(152.27)	(223.43)
	c) Quartz Surfaces	5859.46	4238.39	2262.46	11730.33	5448.92	7280.57
	Total	6181.07	4547.71	2813.98	13050.25	6566.44	8783.13
	Less : (i) Finance Cost	903.03	965.66	501.92	2717.05	1527.13	2123.88
	(ii) Unallocable expense	0.34	-	-	0.34	-	-
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	953.02	942.52	501.89	2833.06	1580.30	2138.44
	Total Segments Profit Before Tax	4324.68	2639.53	1810.17	7499.80	3459.01	4520.81
	Less: Tax expense	949.48	599.64	526.06	1680.47	1009.17	1691.91
	Net Profit/(Loss) for the period	3375.20	2039.89	1284.11	5819.33	2449.84	2828.90
3	Segment Assets						
	Granites	12166.45	12614.10	12355.49	12166.45	12355.49	12942.13
	Apparels	1846.67	1915.28	2214.26	1846.67	2214.26	2071.49
	Quartz Surfaces	97367.92	92670.60	83381.40	97367.92	83381.40	85290.56
	Unallocable assets	0.66	-	-	0.66	-	-
	Total	111381.70	107199.98	97951.15	111381.70	97951.15	100304.18
	Segment Liabilities						
	Granites	6421.58	6966.83	6639.76	6421.58	6639.76	7575.90
	Apparels	670.63	693.46	868.78	670.63	868.78	751.61
	Quartz Surfaces	62029.51	60660.50	54284.54	62029.51	54284.54	55419.82
	Unallocable liabilities	-	-	-	-	-	-
	Total	69121.72	68320.79	61793.08	69121.72	61793.08	63747.33



Notes:-

- 1) The Consolidated Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 28th January, 2022 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 consolidated accounts have been prepared as per Ind AS 110 on Consolidated Financial Statements. The above results comprises the results of Pokarna Limited (Holding Company), Pokarna Engineered Stone Limited (wholly owned subsidiary) and Pokarna Foundation (subsidiary).
- 4) Estimation of uncertainties relating to the global health pandemic from COVID-19 (COVID-19):
The Group has considered the possible effects that may result from the pandemic relating to COVID-19 in the preparation of these consolidated financial results including the recoverability of carrying amounts of financial and non financial assets. In developing the assumptions relating to the possible future uncertainties in the global economic conditions because of this pandemic, the Group has, at the date of approval of these financial results, used internal and external sources of information and economic forecasts and expects that the carrying amount of these assets will be recovered. The impact of COVID-19 on the Group's financial results may differ from that estimated as at the date of approval of these consolidated financial results.

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

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
Forex loss / (gain)	(270.89)	(374.94)	(2.62)	67.98	(20.59)	(387.44)


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


- 7) The abstract of Financial Results on Standalone basis for the quarter and nine months ended 31.12.2021 is given below:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2021	30.09.2021	31.12.2020	31.12.2021	31.12.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	1698.40	1434.03	2166.54	5710.01	5283.14	7693.41
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	14.09	14.55	221.56	405.08	20.26	93.12
Net Profit / (Loss) for the period after tax	25.46	12.51	170.94	320.68	37.86	28.50
Total Comprehensive Income for the period (Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)	46.91	24.26	181.31	376.98	44.68	48.82

Place: SECUNDERABAD
Date : 28th January, 2022




GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775



K. C. Bhattacharjee & Paul
Chartered Accountants

Independent Auditor's Review Report on the Consolidated Unaudited Quarterly Financial Results and year to Date 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 Consolidated Unaudited financial results ("the statement") of Pokarna Limited ("the Parent") and its subsidiaries (the parent and its subsidiaries together referred to as "the Group"), for the quarter ended 31st December 2021 and the consolidated year to date results for the period 1st April 2021 to 31st December 2021, being submitted by the Holding Company pursuant to therequirement 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 Parent Company's Management and approved by the Parent'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 theStatement based on our review.
3. We conducted our review ofthe Consolidated Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by theIndependent 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, andapplying analytical and other review



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procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Act, 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, 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 thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K C Bhattacharjee & Paul
Chartered Accountants
(ICAI FRN: 303026E)


(Manoj Kumar Bihani)
Partner

M. No: 234629

UDIN: 22234629AAAAAP9673

Date: 28.01.2022

Place: Hyderabad

