



Pokarna Limited

21st May, 2022

Department of Corporate Services, BSE Limited, Phiroze Jeebhoy Towers, Dalal Street, Mumbai — 400001	Listing Department, National Stock Exchange of India Ltd., Exchange Plaza, C-1, Block G, Bandra Kurla Complex, Bandra (E), Mumbai- 400051
Scrip Code: 532486	Symbol: PAOKARNA

Dear Sirs,

Sub: **Outcome of the Board Meeting**

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 21st June, 2021, have considered and approved the following: -

- Financial Result:** Upon recommendation of the Audit Committee the Board of Directors have approved the Audited Standalone and Consolidated Financial Results, Segment-wise Revenue, Results, Cash flows, Assets and Liabilities of the Company for the Quarter and Year ended 31st March, 2022 (enclosed). The Board of Directors took note of the Statutory Auditor’s Report on the Audited Financial Results (Standalone & Consolidated) for the year ended March 31, 2022 with unmodified opinion (enclosed).

We would like to state that the Statutory Auditors of the Company, M/s K.C. Bhattacharjee & Paul, Chartered Accountants, have issued audit reports with unmodified opinion on the Statement

- Final Dividend:** Recommended a final dividend @30% i.e Rs.0.60/- per equity share of face value of Rs.2/- each for the financial year ended 31st March, 2022, subject to the approval of members of the company.
- Re-constitution of Nomination and Remuneration Committee as follows:**

Sl no.	Name and Designation	Chairman/Member
1	Mr. Mahender Chand, Independent Director	Chairman
2	Mr. Meka Yugandhar, Independent Director	Member
3	Mr. Vinyak Rao Juvaddi, Independent Director	Member
4	Mr. Prakash Chand Jain, Director	Member



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

d. Recommendation to Members for Appointment of Statutory Auditor of the Company:

We wish to inform that the Board of Directors, at its meeting held today, has recommended the appointment of M/s S. Daga & Co. (Firm Registration Number – 000669S) as the Statutory Auditors of the Company for a period of 5 years from the conclusion of 31st Annual General Meeting (i.e. ensuing Annual General Meeting) of the Company till the conclusion of 36th Annual General Meeting, subject to the approval of the members of the Company.

The details required inter-alia under Regulation 30 of SEBI LODR Regulations, 2015 read with SEBI Circular CIR/CFD/CMD/4/2015 dated September 9, 2015, are enclosed herewith along with this letter.

Declaration with regard to unmodified opinion pursuant to Regulation 33(3)(d) of SEBI Listing Regulations, (Amendments), 2016 is enclosed.

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

The meeting commenced at 1.00 p.m. and concluded at 4:00 p.m.

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

Thanking You,
Yours Faithfully,
For, **Pokarna Limited**


Babita Chandrakar
Company Secretary & Compliance Officer.



**Regulation 30 read with Para A of Part A of Schedule III to
SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Recommendation for Appointment of M/s S. Daga & Co, (Firm Registration No. 000669S), as the Statutory Auditors of the Company.

Sl no.	Particulars	Details
1	Reason for Change viz, appointment, resignation, removal or death or otherwise	Mandatory rotation of statutory auditors pursuant to conclusion of the term of the incumbent statutory auditors as per the provisions of Companies Act, 2013
2	Date of Appointment and Terms of Appointment	Ensuing Annual General Meeting. For a period of 5 years commencing from 31 st Annual General Meeting till conclusion of 36 th Annual General Meeting, subject to the approval of the members of the Company.
3	Brief Profile	<p>M/s. S Daga and Co, Chartered Accountants, founded in the year 1970 at Hyderabad. Mr. Shantilal Daga is the Founder of the firm incorporated as proprietary concern in 1970 and converted into Partnership Firm in the year 1977 and continues to be Senior Partner of the firm. The Firm is registered with the Comptroller and Auditor General of India and Reserve Bank of India for conducting audits of large Public Sector Undertaking & Public Sector Bank.</p> <p>The firm has comprehensive professional services having experience of more than 50 years which include Audit, Tax Advisory, Management Consultancy, Financial Management, Accounting Services, Corporate Advisory etc., to a large and wide variety of clients. The clients include listed and non-listed public sector and private corporate & others and cover a broad spectrum of industries ranging from manufacturing, construction, banking, power, retail, hospitality, and information technology etc.</p> <p>Currently the firm has Six FCA Partners, a Qualified Chartered Accountant and 30 other professional including articles and support staff. It is a professionally managed, service oriented and knowledge based CA Firm. The firm has excellent infrastructure to cater to the clients' various requirements. The firm is a technology oriented one and strives to improve itself with the dynamic external and internal environment. The firm has Quality control certificate for Audit & Assurance services issued by Peer Review Board, Institute of Chartered Accountants of India, New Delhi.</p>





Pokarna Limited

21st May, 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- 400051 Symbol: PAOKARNA
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Dear Sir,

Sub: Declaration for unmodified opinion pursuant to Regulation 33(3) (d) of SEBI Listing Regulations, (Amendments), 2016.

We hereby declare that that the Audit Report issued by M/s. K.C Bhattacharjee & Paul, Chartered Accountants, Statutory Auditors on audited standalone and consolidated financials for the year ended 31.03.2022 is with unmodified opinion.

The above declaration is issued in compliance of Regulation 33(3)(d) of the SEBI Listing (Amendments) Regulations, 2016.

This is for your information and records.

Thanking You,
Yours Faithfully,
For, Pokarna Limited


Gautam Chand Jain
Chairman & Managing Director
DIN: 00004775



Independent Auditor's Review Report on Quarterly and Year to Date Audited Standalone Financial Results of the Company pursuant to 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

Opinion

We have audited the accompanying statement of quarterly and year to date standalone financial results of Pokarna Limited ('the Company') for the year ended March 31, 2022 ('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, 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 Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 and
- (ii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Ind-AS and other accounting principles generally accepted in India of the net profit including other comprehensive income and other financial information of the Company for the quarter and year ended March 31, 2022.

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. Our responsibilities under those



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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 there under, 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.

Managements and Board of Directors Responsibilities for the Standalone Annual Financial Results

The statement has been prepared on the basis of the standalone annual financial statements. The Company's Management and Board of Directors are responsible for the matters stated in section 134(5) of the Companies Act, 2013 ("the Act") with respect to the preparation and presentation of these standalone financial results that give a true and fair view of the financial position, financial performance, total comprehensive income, changes in equity and cash flows of the Company in accordance with the accounting principles generally accepted in India, including the accounting Standards specified under section 133 of the Act read with relevant rules issued there under and in compliance with Regulation 33 and 52 of the Listing Regulation. This responsibility also includes 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 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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.



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

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 are 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 statements, 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 standalone financial 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 statements, including the disclosures, and whether the standalone financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the 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 Standalone Financial Results.

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.



Other Matters

The standalone annual financial results include the results for the quarter ended March 31, 2022 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2022 and the published year-to-date figures up to December 31st 2021 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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


(Manoj Kumar Bihani)
Partner
Membership No. 234629

Place: Hyderabad
Date: 21.05.2022
ICAI UDIN – 22234629AJIWIK3962



POKARNA LIMITED
1st Floor, Surya Towers, 105, S.P. Road, Secunderabad – 500 003
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STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH 2022

(₹ in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	a. Revenue from operations	1260.28	1698.40	2410.27	6970.29	7693.41
	b. Other Income	34.50	4.46	65.72	60.11	224.06
	Total Revenue (a+b)	1294.78	1702.86	2475.99	7030.40	7917.47
2	Expenses					
	(a) Cost of materials consumed	133.51	153.20	227.28	648.89	568.96
	(b) Purchase of stock-in-trade	49.62	31.13	34.43	102.37	58.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(8.90)	(187.20)	(316.71)	(576.82)	54.14
	(d) Employee benefits expense	287.58	466.11	620.57	1683.68	1783.89
	(e) Finance costs	97.27	96.11	110.26	381.87	462.27
	(f) Depreciation and amortisation expense	220.55	222.73	233.83	895.80	1013.65
	(g) Other Expenses	883.26	906.69	1493.47	3857.64	3883.04
	Total Expenses	1662.89	1688.77	2403.13	6993.43	7824.35
3	Profit before exceptional and extraordinary items and	(368.11)	14.09	72.86	36.97	93.12
4	Exceptional items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	(368.11)	14.09	72.86	36.97	93.12
6	Extraordinary items	-	-	-	-	-
7	Profit before tax (5-6)	(368.11)	14.09	72.86	36.97	93.12
8	Tax expense					
	(i) Current tax	(59.06)	23.72	71.84	103.33	73.69
	(ii) Deferred tax	3.24	(35.09)	10.37	(74.75)	(9.07)
9	Net Profit / (Loss) for the period (7-8)	(312.29)	25.46	(9.35)	8.39	28.50
10	Other Comprehensive Income					
	(i) (a) Items that will not be reclassified to profit or loss	31.39	28.66	18.04	106.62	27.15
	(b) Tax on items that will not be reclassified to profit or loss	(7.90)	(7.21)	(4.54)	(26.83)	(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	23.49	21.45	13.50	79.79	20.32
11	Total Comprehensive Income for the period (9+10)	(288.80)	46.91	4.15	88.18	48.82
12	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08	620.08
13	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	12299.35	12397.20
14	Earnings Per Share (of ₹.2/- each) (not annualized):					
	(a) Basic	(1.01)	0.08	(0.03)	0.03	0.09
	(b) Diluted	(1.01)	0.08	(0.03)	0.03	0.09

Segment wise Revenue, Results and Assets and Liabilities							₹ In Lakhs	
S.No.	Particulars	Quarter Ended			Year Ended			
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021		
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)		
1	Segment Revenue							
a)	Granites	1190.57	1585.20	2326.03	6643.44	7446.63		
b)	Apparels	73.34	114.77	84.24	338.88	246.78		
	Total	1263.91	1699.97	2410.27	6982.32	7693.41		
	Less: Inter Segment Revenue	3.63	1.57	-	12.03	-		
	Sales/Income from Operations	1260.28	1698.40	2410.27	6970.29	7693.41		
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.							
a)	Granites	(90.25)	338.81	477.10	1330.14	1767.44		
b)	Apparels	39.96	(5.88)	(60.15)	(15.50)	(198.40)		
	Total	(50.29)	332.93	416.95	1314.64	1569.04		
	Less : i) Finance Cost	97.27	96.11	110.26	381.87	462.27		
	(ii) Unallocable expense	-	-	-	-	-		
	(iii) Exceptional items	-	-	-	-	-		
	(iv) Depreciation and amortization expense	220.55	222.73	233.83	895.80	1013.65		
	Total Segments Profit Before Tax	(368.11)	14.09	72.86	36.97	93.12		
	Less: Tax expense	(55.82)	(11.37)	82.21	28.58	64.62		
	Net Profit/(Loss) for the period	(312.29)	25.46	(9.35)	8.39	28.50		
3	Segment Assets							
	Granites	12534.39	12337.39	13157.42	12534.39	13157.42		
	Apparels	1791.71	1846.67	2071.49	1791.71	2071.49		
	Unallocable assets	6116.38	6116.38	6115.88	6116.38	6115.88		
	Total	20442.48	20300.44	21344.79	20442.48	21344.79		
	Segment Liabilities							
	Granites	6905.64	6421.58	7575.90	6905.64	7575.90		
	Apparels	617.41	670.63	751.61	617.41	751.61		
	Unallocable liabilities	-	-	-	-	-		
	Total	7523.05	7092.21	8327.51	7523.05	8327.51		



Balance Sheet			₹ In Lakhs	
	Particulars	As at	As at	
		31st March, 2022 (Audited)	31st March, 2021 (Audited)	
I	ASSETS			
1	Non-Current Assets			
	a) Property, Plant and Equipment	7984.43	8668.21	
	b) capital work-in-progress	79.37	128.32	
	(c) Intangible Assets	44.39	48.70	
	(d) Financial Assets			
	(i) Investment	6116.38	6115.88	
	(ii) Loans	159.55	128.35	
	(iii) Other financial assets	329.86	291.93	
	(e) Other non-current assets	10.01	13.82	
	Total of Non - Current Assets	14723.99	15395.21	
2	Current Assets			
	(a) Inventories	3739.39	3403.23	
	(b) Financial Assets			
	(i) Trade Receivables	770.92	1109.45	
	(ii) Cash and cash equivalents	319.77	285.98	
	(iii) Bank balances other than Cash	84.52	84.70	
	(iv) Loans	304.53	372.95	
	(v) Other financial assets	2.73	2.82	
	(c) Current tax assets (net)	5.30	7.15	
	(d) Other Current Assets	489.56	680.58	
	Total of Current Assets	5716.72	5946.86	
	Total Assets	20440.71	21342.07	
II	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	620.08	620.08	
	(b) Other equity	12299.35	12397.20	
	Total Equity	12919.43	13017.28	
	LIABILITIES			
2	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	1762.54	2012.21	
	(ia) Lease liabilities	208.60	255.72	
	(ii) Other financial liabilities		-	
	(b) Provisions	335.85	375.70	
	(c) Deferred Tax Liabilities (Net)	205.18	253.10	
	Total of Non - current Liabilities	2512.17	2896.73	
3	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	2723.78	2920.57	
	(ia) Lease liabilities	92.71	96.65	
	(ii) Trade Payables			
	a) total outstanding dues of micro enterprises and small enterprises	0.91	20.40	
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	580.91	628.91	
	(iii) Other Financial Liabilities	11.02	12.75	
	(b) Other Current Liabilities	1506.16	1675.98	
	(c) Provisions	26.48	24.78	
	(d) Current Tax Liabilities (net)	67.14	48.02	
	Total of Current Liabilities	5009.11	5428.06	
	Total Equity and Liabilities	20440.71	21342.07	



Cash Flow Statement		₹ In Lakhs	
Particulars	FOR THE YEAR ENDED 31.03.2022	FOR THE YEAR ENDED 31.03.2021	
	(Audited)	(Audited)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit Before Tax	36.97	93.12	
Adjustments:			
Depreciation and amortization expense	895.80	1013.65	
Loss/ (Profit) on Sale of property, plant and equipment	29.25	39.25	
Allowances for credit losses	(6.24)	-	
Unrealized foreign exchange (gain) / loss	16.91	(117.85)	
Sundry Credit Balances written back	(17.82)	(13.60)	
Baddebts writtenoff	16.98	-	
Gain on modification of lease	(8.56)	(24.48)	
Sundry debit Balances written off	16.79	0.13	
Interest expense	381.87	462.27	
Interest income	(10.95)	(14.45)	
Operating profit before working capital changes	1351.00	1438.04	
Changes in working capital and other provisions:			
(Increase)\Decrease in Trade Receivables	311.39	(345.71)	
(Increase)\Decrease in Inventories	(336.17)	(218.27)	
(Increase)\Decrease in Financial Assets	(0.95)	(136.85)	
(Increase)\Decrease in Non - Financial Assets	194.83	(160.71)	
Increase\Decrease in Provisions	(20.33)	65.37	
Increase\Decrease in Non - Financial Liabilities	-	1.34	
Increase\Decrease in Trade and Other Payables	(30.37)	552.65	
Cash generated from operations	1469.40	1195.86	
Income taxes paid (net of refunds)	(82.37)	(17.62)	
Net cash flow generated by operating activities	1387.03	1178.24	
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment / Intangible assets	(227.30)	(380.44)	
Proceeds from sale of Property, Plant and Equipment	81.05	191.45	
Interest income	10.95	14.45	
Net cash used in investing activities	(135.30)	(174.54)	
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Non-current borrowings	59.62	895.83	
Repayment of Non-current borrowings	(468.28)	(1172.76)	
(Repayment) / Proceeds from Current borrowings (Net)	(240.55)	219.27	
Principal payments of lease liability	(84.24)	(71.59)	
Interest expense (including lease liability)	(381.87)	(462.27)	
Dividend paid including DDT	(186.03)	(186.02)	
Net cash generated in financing activities	(1301.35)	(777.54)	
Net Increase/ (Decrease) in Cash and Cash Equivalents	(49.62)	226.16	
Add: Cash and Cash equivalents at the beginning of the year	(863.26)	(1109.78)	
Effect of exchange gain on cash and cash equivalents	39.65	20.36	
Cash and cash equivalents at the end of the year	(873.23)	(863.26)	

Notes:

- 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 21st May, 2022. The Statutory auditors have carried out audit of the above results for the quarter and year ended 31.03.2022 and unmodified report has been issued by them thereon.
- 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.
- The figures of the quarter ended March 31, 2022 and March 31, 2021 are the balancing figures between audited figures in respect of full financial year up to March 31, 2022 and March 31, 2021 respectively and the unaudited published year to date figures up to December 31, 2021 and December 31, 2020 respectively, being the date of the end of the third quarter of the financial year. However, the management has exercised necessary due diligence to ensure that the unaudited financial results provide true and fair view of the company's affairs.
- The Board of Directors in its meeting held on May 21, 2022 has recommended Equity Dividend @30% i.e. Rs.0.60/- per equity share of Rs.2/- for the financial year 2021-22 out of accumulated profits as at 31st March, 2022, subject to requisite approvals. If approved, the dividend would result in a cash outflow of ₹186.02 lakhs.



5) Estimation of uncertainties relating to the global health pandemic from COVID-19 :

The continuance of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. However, it has no further significant impact with respect to COVID 19 pandemic during the year ended March 31, 2022.

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

₹ In Lakhs

Particulars	Quarter Ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
Forex loss/ (gain)	21.84	(5.32)	(27.22)	44.40	(137.00)

7) The code on Social Security, 2020 ('code') relating to employee benefits received Presidential assent in September 2020.

However, effective date and the final rules / interpretation have not yet been notified / issued. The company is on process of assessing the impact of Code and will recognize the impact, if any, based on its effective date.

8) Previous period / year figures have been regrouped / reclassified wherever necessary, to confirm to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies act 2013, effective April 01, 2021.

Place: SECUNDERABAD
Date : 21st May, 2022




GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00014775



Independent Auditor's Review 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 (the holding Company and its subsidiaries together referred as, "the Group") for the quarter and year ended 31st March, 2022 ('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, 2022.

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



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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.

Managements Responsibilities for the Consolidated Annual Financial Results

The Statement has been prepared on the basis of the consolidated financial results. The Management and Board of Directors of the Company 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 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 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 the 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 of the 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 are 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 statements, 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 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient 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 Statement. We are responsible for the direction, supervision and performance of the audit of the financial information of such entities included in the Statement of which we are the independent auditors. We remain solely responsible for our audit opinion.

Materiality is the 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 Holding Company and such other entities included in the consolidated annual financial results within Group 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.



Other Matters

The statement include the results for the quarter ended March 31, 2022 represent the derived figures between the audited figures in respect of the financial year ended March 31, 2022 and the published year-to-date figures up to December 31st 2021 being the date of the end of the third quarter of the current financial year, which were subjected to a limited review by us, as required under the Listing Regulations.

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



(Manoj Kumar Bihani)
Partner
Membership No. 234629

Place: Hyderabad
Date: 21.05.2022

ICAI UDIN – 22234629AJIWWT9433



POKARNA LIMITED

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

CIN: L14102TG1991PLC013299

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STATEMENT OF CONSOLIDATED AUDITED FINANCIAL RESULTS FOR THE QUARTER / YEAR ENDED 31ST MARCH 2022

(₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	a. Revenue from operations	20434.45	19198.56	9207.80	65019.08	29503.59
	b. Other Income	89.43	46.10	353.58	253.07	606.23
	Total Revenue (a+b)	20523.88	19244.66	9561.38	65272.15	30109.82
2	Expenses					
	(a) Cost of materials consumed	8385.93	7988.96	2879.99	27865.36	8556.03
	(b) Purchase of stock-in-trade	49.62	31.13	34.43	102.37	58.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	203.12	(1132.17)	41.43	(4461.05)	136.66
	(d) Employee benefits expense	1303.10	1524.45	1080.55	5286.40	3589.77
	(e) Finance costs	888.82	903.03	596.75	3605.87	2123.88
	(f) Depreciation and amortisation expense	1024.28	953.02	558.14	3857.33	2138.44
	(g) Other Expenses	5979.58	4651.56	3308.29	18826.63	8985.83
	Total Expenses	17834.45	14919.98	8499.58	55082.91	25589.01
3	Profit before exceptional and extraordinary items and tax (1-2)	2689.43	4324.68	1061.80	10189.24	4520.81
4	Exceptional items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	2689.43	4324.68	1061.80	10189.24	4520.81
6	Extraordinary items	-	-	-	-	-
7	Profit before tax (5-6)	2689.43	4324.68	1061.80	10189.24	4520.81
8	Tax expense					
	(i) Current tax, net of MAT entitlement	321.66	486.23	(1016.67)	1118.26	152.79
	(ii) Deferred tax	357.11	463.25	1699.40	1240.98	1539.12
9	Net Profit / (Loss) for the period (7-8)	2010.66	3375.20	379.07	7830.00	2828.90
10	Other Comprehensive Income					
	(i) (a) Items that will not be reclassified to profit or loss	25.65	7.47	26.33	118.96	59.07
	(b) Tax on items that will not be reclassified to profit or loss	(6.45)	(1.88)	(6.63)	(29.94)	(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	19.20	5.59	19.70	89.02	44.20
11	Total Comprehensive Income for the period (9+10)	2029.86	3380.79	398.77	7919.02	2873.10
12	Net Profit / (Loss) attributable to					
	-Owners	2010.66	3375.20	379.07	7830.00	2828.90
	-Non Controlling interest	-	-	-	-	-
	Other comprehensive income attributable to					
	-Owners	19.20	5.59	19.70	89.02	44.20
	-Non Controlling interest	-	-	-	-	-
	Total comprehensive income attributable to					
	-Owners	2029.86	3380.79	398.77	7919.02	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
14	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	43669.76	35936.77
15	Earnings Per Share (of ₹.2/- each) (not annualized):					
	(a) Basic	6.49	10.89	1.22	25.25	9.12
	(b) Diluted	6.49	10.89	1.22	25.25	9.12

Segment wise Revenue, Results and Assets and Liabilities

₹ In Lakhs

S.No.	Particulars	Quarter Ended			Year Ended	
		31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1	Segment Revenue					
a)	Granites	1190.57	1585.20	2326.03	6643.44	7446.63
b)	Apparels	73.34	114.77	84.24	338.88	246.78
c)	Quartz Surfaces	19185.75	17509.98	6827.99	58100.90	21864.80
	Total	20449.66	19209.95	9238.26	65083.22	29558.21
	Less: Inter Segment Revenue	15.21	11.39	30.46	64.14	54.62
	Sales/Income from Operations	20434.45	19198.56	9207.80	65019.08	29503.59
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.					
a)	Granites	(97.43)	332.71	456.17	1294.37	1725.99
b)	Apparels	34.03	(11.10)	(71.16)	(37.85)	(223.43)
c)	Quartz Surfaces	4665.93	5859.46	1831.68	16396.26	7280.57
	Total	4602.53	6181.07	2216.69	17652.78	8783.13
	Less : (i) Finance Cost	888.82	903.03	596.75	3605.87	2123.88
	(ii) Unallocable expense	-	0.34	-	0.34	-
	(iii) Exceptional items	-	-	-	-	-
	(iv) Depreciation and amortization expense	1024.28	953.02	558.14	3857.33	2138.44
	Total Segments Profit Before Tax	2689.43	4324.68	1061.80	10189.24	4520.81
	Less: Tax expense	678.77	949.48	682.73	2359.24	1699.91
	Net Profit/(Loss) for the period	2010.66	3375.20	379.07	7830.00	2828.90



3	Segment Assets					
	Granites	12534.39	12166.45	12942.13	12534.39	12942.13
	Apparels	1789.94	1846.67	2071.49	1789.94	2071.49
	Quartz Surfaces	102833.13	97367.92	85290.56	102833.13	85290.56
	Unallocable assets	0.66	0.66	-	0.66	-
	Total	117158.12	111381.70	100304.18	117158.12	100304.18
	Segment Liabilities					
	Granites	6905.64	6421.58	7575.90	6905.64	7575.90
	Apparels	615.63	670.63	751.61	615.63	751.61
	Quartz Surfaces	65347.00	62029.51	55419.82	65347.00	55419.82
	Unallocable liabilities	-	-	-	-	-
	Total	72868.27	69121.72	63747.33	72868.27	63747.33

Balance Sheet			₹ In Lakhs	
	Particulars	As at		
		31st March, 2022 (Audited)	31st March, 2021 (Audited)	
I	ASSETS			
1	Non-Current Assets			
	a) Property, Plant and Equipment	75772.74	69870.72	
	b) Capital work - in - progress	100.74	6480.81	
	(c) Intangible Assets	44.39	48.70	
	(d) Financial Assets			
	(i) Loans	179.21	148.01	
	(ii) Other financial assets	654.44	2046.01	
	(e) Deferred tax Asset (net)	-	-	
	(f) Other non-current assets	618.64	866.02	
	Total of Non - Current Assets	77370.16	79460.27	
2	Current Assets			
	(a) Inventories	18340.57	11092.94	
	(b) Financial Assets			
	(i) Trade Receivables	14315.19	4341.21	
	(ii) Cash and cash equivalents	2316.47	1210.52	
	(iii) Bank balances other than Cash	824.99	1437.62	
	(iv) Loans	352.24	196.97	
	(v) Other financial assets	77.30	132.56	
	(c) Current tax assets (net)	5.30	7.15	
	(d) Other Current Assets	3555.90	2424.94	
	Total of Current Assets	39787.96	20843.91	
	Total Assets	117158.12	100304.18	
II	EQUITY AND LIABILITIES			
1	Equity			
	(a) Equity share capital	620.08	620.08	
	(b) Other equity	43669.76	35936.77	
	Total Equity	44289.84	36556.85	
	LIABILITIES			
2	Non-Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	38445.32	22624.22	
	(ia) Lease liabilities	326.89	399.07	
	(ii) Other financial liabilities	-	-	
	(b) Provisions	685.67	666.43	
	(c) Deferred Tax Liabilities (Net)	1237.64	768.74	
	(d) Other non-current liabilities	860.41	18567.17	
	Total of Non - current Liabilities	41555.93	43025.63	
3	Current Liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	12572.69	8029.02	
	(ia) Lease liabilities	117.77	145.89	
	(ii) Trade Payables			
	a) total outstanding dues of micro enterprises and small enterprises	333.30	46.30	
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	10446.02	4554.65	
	(iii) Other Financial Liabilities	12.95	14.12	
	(b) Other Current Liabilities	5414.70	5966.20	
	(c) Provisions	1172.14	1097.68	
	(d) Current Tax Liabilities (net)	1242.78	867.84	
	Total of Current Liabilities	31312.35	20721.70	
	Total Equity and Liabilities	117158.12	100304.18	



Cash Flow Statement		₹ In Lakhs	
Particulars	FOR THE YEAR ENDED 31.03.2022	FOR THE YEAR ENDED 31.03.2021	
	(Audited)	(Audited)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit Before Tax	10189.24	4520.81	
Adjustments:			
Depreciation and amortization expense	3857.33	2138.44	
Loss/ (Profit) on Sale of property, plant and equipment	28.44	38.53	
Gain on modification of lease	(8.47)	(24.48)	
Unrealized foreign exchange (gain) / loss	(337.03)	(310.41)	
Sundry Credit Balances written back	(19.85)	(13.60)	
Allowances for credit losses	(9.38)	19.83	
Baddebts writtenoff	16.98	-	
Sundry debit balance written back	16.79	0.13	
Provision for warranties	69.78	196.39	
Interest expense	3605.87	2123.88	
Interest income	(164.45)	(134.22)	
Operating profit before working capital changes	17245.25	8555.30	
Changes in working capital and other provisions:			
(Increase)\Decrease in Trade Receivables	(9804.18)	(1088.05)	
(Increase)\Decrease in Inventories	(7247.64)	(2134.26)	
(Increase)\Decrease in Financial Assets	1873.00	1474.70	
(Increase)\Decrease in Non - Financial Assets	(1112.60)	(342.98)	
Increase\((Decrease) in Provisions	23.91	104.84	
Increase\((Decrease) in Non - Financial Liabilities	-	1.34	
Increase\((Decrease) in Trade and Other Payables	7427.03	4243.17	
Cash generated from operations	8404.77	10814.06	
Income taxes paid, (net of refunds)	(1543.50)	(983.32)	
Net cash flow generated by operating activities	6861.27	9830.74	
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment / Intangible assets	(21742.46)	(8760.46)	
Proceeds from sale of Property, Plant and Equipment	197.12	26.20	
Interest income	164.45	134.22	
Net cash used in investing activities	(21380.89)	(8600.04)	
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Non-current borrowings	17058.99	8055.76	
Repayment of Non-current borrowings	(2467.43)	(8564.17)	
(Repayment) / Proceeds from Current borrowings (Net)	4406.94	1683.45	
Principal payments of lease liability	(133.57)	(115.56)	
Interest expense (including lease liability)	(3605.87)	(2123.88)	
Dividend paid including DDT	(186.03)	(186.02)	
Net cash generated in financing activities	15073.03	(1250.42)	
Net Increase/ (Decrease) in Cash and Cash Equivalents	553.41	(19.72)	
Add: Cash and Cash equivalents at the beginning of the year	(327.77)	(468.47)	
Effect of exchange gain on cash and cash equivalents	415.25	160.42	
Cash and cash equivalents at the end of the year	640.89	(327.77)	

Notes:-

- 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 21st May, 2022. The Statutory auditors have carried out audit of the above results for the quarter and year ended 31.03.2022 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, 2022 and March 31, 2021 are the balancing figures between audited figures in respect of full financial year up to March 31, 2022 and March 31, 2021 respectively and the unaudited published year to date figures up to December 31, 2021 and December 31, 2020 respectively, being the date of the end of the third quarter of the financial year. However, the management has exercised necessary due diligence to ensure that the unaudited financial results provide true and fair view of the company's affairs.
- 4) The Board of Directors of Pokarna Limited (Holding company) in its meeting held on May 21, 2022 has recommended Equity Dividend @30% i.e. Rs.0.60/- per equity share of Rs.2/- for the financial year 2021-22 out of accumulated profits as at 31st March,2022, subject to requisite approvals. If approved, the dividend would result in a cash outflow of ₹186.02 lakhs.



5) Estimation of uncertainties relating to the global health pandemic from COVID-19:

'The continuance of corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. During the year ended March 31, 2022, there is no significant impact of COVID-19 on the operations of the Group.

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

₹ In Lakhs

Particulars	Quarter Ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
Forex loss/(gain)	31.90	(270.89)	(366.85)	99.88	(387.44)

7) The code on Social Security, 2020 ('code') relating to employee benefits received Presidential assent in September 2020. However, effective date and the final rules / interpretation have not yet been notified / issued. The group is on process of assessing the impact of Code and will recognize the impact, if any, based on its effective date

8) The abstract of Financial Results on Standalone basis for the quarter and year ended 31.03.2022 is given below:

₹ In Lakhs

Particulars	Quarter Ended			Year Ended	
	31.03.2022	31.12.2021	31.03.2021	31.03.2022	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
Total Revenue from operations	1260.28	1698.40	2410.27	6970.29	7693.41
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	(368.11)	14.09	72.86	36.97	93.12
Net Profit / (Loss) for the period after tax	(312.29)	25.46	(9.35)	8.39	28.50
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	(288.80)	46.91	4.15	88.18	48.82

9) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification in order to comply with the requirements of the amended Schedule III to the Companies act 2013, effective April 01,2021.

Place: SECUNDERABAD
Date : 21st May, 2022


GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

