



Pokarna Limited

Date: 8th August, 2022

BSE Limited,
Phiroze Jeebhoy Towers,
Dalal Street, Fort
Mumbai - 400001

National Stock Exchange of India Ltd.,
Exchange Plaza, C-1, Block G,
Bandra Kurla Complex, Bandra (E)
Mumbai- 400 051

Scrip Code: 532486

Symbol: POKARNA

Subject: Outcome of Board Meeting of Pokarna Limited held on 8th August, 2022

This is to inform you that the Board of Directors of the Company at its Meeting held on 8th August, 2022 have, approved Unaudited Standalone and Consolidated Financial Results of the Company for the First Quarter ended 30th June, 2022.

This is an intimation under Regulations 30, 33 and 52 read with para A 4. h) of Part A and para A. (16) (b) of Part B of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations").

We are enclosing the Unaudited Standalone and Consolidated Financial Results of the Company for the First Quarter ended 30th June, 2022, along with the Limited Review Report thereon, issued by the Statutory Auditors, K.C. Bhattacharjee & Paul, Chartered Accountants.

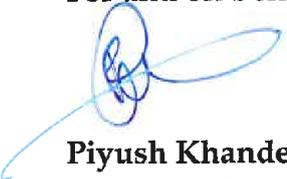
The Meeting of the Board of Directors of the Company commenced at 1:00 PM and concluded at 4:00 PM

This intimation is also being uploaded on the Company's website at www.pokarna.com

You are requested to kindly note the same.

Thanking You,

Yours Faithfully,
For and on behalf of Pokarna Limited


Piyush Khandelwal
Company Secretary & Compliance Officer



POKARNA LIMITED

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CIN: L14102TG1991PLC013299

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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2022

(₹ in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	2070.21	1260.28	2577.58	6970.29
	b. Other Income	5.18	34.50	8.86	60.11
	Total Revenue (a+b)	2075.39	1294.78	2586.44	7030.40
2	Expenses				
	(a) Cost of materials consumed	109.04	133.51	173.08	648.89
	(b) Purchase of stock-in-trade	2.26	49.62	10.47	102.37
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	166.02	(8.90)	100.82	(576.82)
	(d) Employee benefits expense	450.14	287.58	461.55	1683.68
	(e) Finance costs	102.54	97.27	95.25	381.87
	(f) Depreciation and amortisation expense	218.43	220.55	231.78	895.80
	(g) Other Expenses	947.25	883.26	1137.05	3857.64
	Total Expenses	1995.68	1662.89	2210.00	6993.43
3	Profit before exceptional and extraordinary items and tax (1-2)	79.71	(368.11)	376.44	36.97
4	Exceptional items	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	79.71	(368.11)	376.44	36.97
6	Extraordinary items	-	-	-	-
7	Profit before tax (5-6)	79.71	(368.11)	376.44	36.97
8	Tax expense				
	(i) Current tax	41.52	(59.06)	118.21	103.33
	(ii) Deferred tax	(24.77)	3.24	(24.48)	(74.75)
9	Net Profit / (Loss) for the period (7-8)	62.96	(312.29)	282.71	8.39
10	Other Comprehensive Income				
(i)	(a) Items that will not be reclassified to profit or loss	19.47	31.39	30.86	106.62
	(b) Tax on items that will not be reclassified to profit or loss	(4.90)	(7.90)	(7.77)	(26.83)
(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	14.57	23.49	23.09	79.79
11	Total Comprehensive Income for the period (9+10)	77.53	(288.80)	305.80	88.18
12	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08
13	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	12299.35
14	Earnings Per Share (of ₹.2/- each) (not annualized):				
	(a) Basic	0.20	(1.01)	0.91	0.03
	(b) Diluted	0.20	(1.01)	0.91	0.03



Segment wise Revenue, Results and Assets and Liabilities					₹ In Lakhs
S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2022	31.03.2022	30.06.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue				
a)	Granites	1988.80	1190.57	2529.82	6643.44
b)	Apparels	89.73	73.34	47.76	338.88
	Total	2078.53	1263.91	2577.58	6982.32
	Less: Inter Segment Revenue	8.32	3.63	-	12.03
	Sales/Income from Operations	2070.21	1260.28	2577.58	6970.29
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.				
a)	Granites	399.70	(90.25)	735.31	1330.14
b)	Apparels	0.98	39.96	(31.84)	(15.50)
	Total	400.68	(50.29)	703.47	1314.64
	Less : i) Finance Cost	102.54	97.27	95.25	381.87
	(ii) Unallocable expense	-	-	-	-
	(iii) Exceptional items	-	-	-	-
	(iv) Depreciation and amortization expense	218.43	220.55	231.78	895.80
	Total Segments Profit Before Tax	79.71	(368.11)	376.44	36.97
	Less: Tax expense	16.75	(55.82)	93.73	28.58
	Net Profit/(Loss) for the period	62.96	(312.29)	282.71	8.39
3	Segment Assets				
	Granites	11610.68	12534.39	12805.45	12534.39
	Apparels	1754.77	1791.71	2019.14	1791.71
	Unallocable assets	6116.38	6116.38	6115.88	6116.38
	Total	19481.83	20442.48	20940.47	20442.48
	Segment Liabilities				
	Granites	5860.80	6905.64	6858.05	6905.64
	Apparels	624.07	617.41	759.34	617.41
	Unallocable liabilities	-	-	-	-
	Total	6484.87	7523.05	7617.39	7523.05

Notes:

- The above Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 8th Aug, 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.
- 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 are the balancing figures between audited figures in respect of full financial year up to March 31, 2022 and the unaudited published year to date figures up to December 31, 2021, 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.
- 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 period ended June 30, 2022.
- 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.

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

Particulars	Rs. In lakhs			
	Quarter Ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
Forex loss/ (gain)	46.08	21.84	36.47	44.40

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

Place: SECUNDERABAD
Date : 8th August 2022



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

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STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2022

(₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2022 (Unaudited)	31.03.2022 (Unaudited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
1	a. Revenue from operations	24008.94	20434.45	10543.93	65019.08
	b. Other Income	29.90	89.43	64.45	253.07
	Total Revenue (a+b)	24038.84	20523.88	10608.38	65272.15
2	Expenses				
	(a) Cost of materials consumed	9874.19	8385.93	5458.91	27865.36
	(b) Purchase of stock-in-trade	2.26	49.62	10.46	102.37
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	383.75	203.12	(2491.16)	(4461.05)
	(d) Employee benefits expense	1546.03	1303.10	1100.58	5286.40
	(e) Finance costs	948.12	888.82	848.36	3605.87
	(f) Depreciation and amortisation expense	1033.93	1024.28	937.52	3857.33
	(g) Other Expenses	6310.16	5979.58	4208.11	18826.63
	Total Expenses	20098.44	17834.45	10072.78	55082.91
3	Profit before exceptional and extraordinary items and tax (1-2)	3940.40	2689.43	535.60	10189.24
4	Exceptional items	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	3940.40	2689.43	535.60	10189.24
6	Extraordinary items	-	-	-	-
7	Profit before tax (5-6)	3940.40	2689.43	535.60	10189.24
8	Tax expense				
	(i) Current tax, net of MAT entitlement	1166.52	321.66	118.22	1118.26
	(ii) Deferred tax	(75.18)	357.11	13.14	1240.98
9	Net Profit / (Loss) for the period (7-8)	2849.06	2010.66	404.24	7830.00
10	Other Comprehensive Income				
	(i) (a) Items that will not be reclassified to profit or loss	12.27	25.65	39.41	118.96
	(b) Tax on items that will not be reclassified to profit or loss	(3.09)	(6.45)	(9.92)	(29.94)
	(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	9.18	19.20	29.49	89.02
11	Total Comprehensive Income for the period (9+10)	2858.24	2029.86	433.73	7919.02
12	Net Profit / (Loss) attributable to				
	-Owners	2849.06	2010.66	404.24	7830.00
	-Non Controlling interest	-	-	-	-
	Other comprehensive Income attributable to				
	-Owners	9.18	19.20	29.49	89.02
	-Non Controlling interest	-	-	-	-
	Total comprehensive Income attributable to				
	-Owners	2858.24	2029.86	433.73	7919.02
	-Non Controlling interest	-	-	-	-
13	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08
14	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	43669.76
15	Earnings Per Share (of ₹.2/- each) (not annualized):				
	(a) Basic	9.19	6.49	1.30	25.25
	(b) Diluted	9.19	6.49	1.30	25.25



8) The abstract of Financial Results of Pokarna Limited on Standalone basis for the quarter ended 30.06.2022 is given below:

Particulars	Quarter Ended			Year Ended
	30.06.2022	31.03.2022	30.06.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	2070.21	1260.28	2577.58	6970.29
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	79.71	(368.11)	376.44	36.97
Net Profit / (Loss) for the period after tax	62.96	(312.29)	282.71	8.39
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	77.53	(288.80)	305.80	88.18

Place: SECUNDERABAD
Date : 8th August 2022

GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775



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

To
The Board of Directors of
Pokarna Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Pokarna Limited ('the Company') for the quarter ended 30th June 2022, 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



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K. C. Bhattacharjee & Paul
Chartered Accountants

misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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



(Manoj Kumar Bihani)
Partner
Membership No. 234629
UDIN: 22234629AOMWXW8469



Place: Hyderabad
Date: 08.08.2022

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

To
The Board of Directors of
Pokarna Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated financial results ("the statement") of Pokarna Limited ("the Holding Company") and its subsidiaries (the Holding Company and its subsidiaries together referred to as "the Group"); for the quarter ended 30th June 2022, 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 Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition andmeasurement 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 ofthe Consolidated Statement in accordance with the Standard on ReviewEngagements (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 procedures. A review is substantially less in scope than an



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K. C. Bhattacharjee & Paul
Chartered Accountants

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

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

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

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

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

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



(Manoj Kumar Bihani)
Partner

M. No: 234629

UDIN: 22234629AOMXSZ1156



Date: 08.08.2022

Place: Hyderabad

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