Pokarna Limited

Date: 12th November, 2025

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

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

Dear Sir/Madam,

Sub: Outcome of the Board Meeting

1. Unaudited Standalone and Consolidated Financial Results:

The Board of Directors of Pokarna Limited (the "Company"), at its meeting held on 12th November 2025, approved and taken on record the Unaudited Standalone and Consolidated Financial Results for the Second quarter ended 30th September 2025. Pursuant to Regulations 30 (read with Part A, Para A of Schedule III) and 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 ("SEBI Listing Regulations, 2015"), we enclose the following documents as approved by the Board:

a) Unaudited Standalone and Consolidated Financial Results for the second quarter ended 30th September 2025;
b) Limited Review Reports issued by the statutory auditors, M/s. S. Daga & Co., Chartered Accountants.

2. Reconstitution of Committees

Pursuant Regulation 30 of SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015, the Board of Directors at its meeting held on today i.e. 12th November, 2025, have approved and reconstituted the Nomination and Remuneration Committee and the Corporate Social Responsibility Committee the board with effect from 12th November, 2025. The detail of members of the reconstituted committees is given below:

a) Nomination and Remuneration Committee shall be as under:

a.	Nomination & Remuneration Committee	1. Mr. Prasanth Nandigala Independent Director	Chairman
		2. Mr. Agnihotra Dakshina Murty Chavali. - Independent Director	Member
		3. Mr. Gautam Sawang Independent Director	Member
		4. Mr. Prakash Chand Jain Non- Executive Director	Member

b) Corporate Social Responsibility Committee shall be as under:

b.	Corporate Social Responsibility Committee	Mr. Gautam Chand Jain - Chairman and Managing Director	Chairman
		Mrs. Paulomi Dhawan Independent Director	Member
		Mr. Gautam Sawang Independent Director	Member
		Mrs. Apurva Jain Executive Director	Member

The meeting commenced at 01:00 P.M. and concluded at 04:30 P.M

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

This is for your information and record.

Thanking You,

Yours Faithfully,

For Pokarna Limited

Pratima
Khandu
Gulankar

Digitally signed by Pratima Khandu Gulankar
Date: 2025.11.12 16:32:12 +05'30'

Pratima Khandu Gulankar
Company Secretary & Compliance Officer
ACS:66794

S. Daga & Co.,
Chartered Accountants

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 September 2025, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind As 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

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

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

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

MANISH KUMAR JAIN
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Date: 2025.11.12 16:30:37 +05'30'

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

(Manish Kumar Jain)
Partner
Membership No. 237592

Place: Hyderabad
Date: 12.11.2025
UDIN: 25237592BMLEJN4097

POKARNA LIMITED
1st Floor, Surya Towers, 105, S.P. Road, Secunderabad – 500 003
CIN: L14102TG1991PLC013299
Email : contact@pokarna.com, website : www.pokarna.com Tel: 040-2789 7722, 2784 2182, Fax: 040-2784 2121

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2025

(₹ in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	465.09	487.16	853.39	952.25	1451.86	2900.93
	b. Other Income	214.25	16.86	434.73	231.11	446.98	943.44
	Total Revenue (a+b)	**679.34**	**504.02**	**1288.12**	**1183.36**	**1898.84**	**3844.37**
2	**Expenses**						
	(a) Cost of materials consumed	18.46	40.88	100.32	59.34	197.33	299.03
	(b) Purchase of stock-in-trade	-	-	-	-	28.81	42.55
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(33.54)	(267.11)	14.54	(300.66)	(207.63)	(49.76)
	(d) Employee benefits expense	273.13	268.26	304.06	541.39	617.62	1118.72
	(e) Finance costs	99.36	110.43	116.43	209.80	224.77	429.71
	(f) Depreciation and amortisation expense	108.17	111.88	117.66	220.05	317.48	542.24
	(g) Other Expenses	527.24	541.22	550.69	1068.46	1132.41	2077.02
	Total Expenses	**992.82**	**805.56**	**1203.70**	**1798.38**	**2310.79**	**4459.51**
3	Profit before exceptional and extraordinary items and tax (1-2)	**(313.48)**	**(301.54)**	**84.42**	**(615.02)**	**(411.95)**	**(615.14)**
4	Exceptional items	-	-	-		-	-
5	Profit before extraordinary items and tax (3-4)	**(313.48)**	**(301.54)**	**84.42**	**(615.02)**	**(411.95)**	**(615.14)**
6	Extraordinary items	-	-	-			-
7	Profit before tax (5-6)	**(313.48)**	**(301.54)**	**84.42**	**(615.02)**	**(411.95)**	**(615.14)**
8	Tax expense						
	(i) Current tax	-	0.09	(3.69)	0.09	(3.69)	(3.70)
	(ii) Deferred tax	(79.57)	(75.87)	262.46	(155.44)	138.89	84.34
9	**Net Profit / (Loss) from continuing operations for the period (7-8)**	**(233.91)**	**(225.76)**	**(174.35)**	**(459.67)**	**(547.15)**	**(695.78)**
10	Profit/(loss) from discontinued operations	-	-	**7.95**	-	**12.62**	**19.59**
11	Tax expenses/(income) of discontinued operations	-	-	-	-	-	-
12	Net Profit / (Loss) from discontinued operations for the period (10-11)	-	-	**7.95**	-	**12.62**	**19.59**
13	**Net profit/(loss) for the period (9+12)**	**(233.91)**	**(225.76)**	**(166.40)**	**(459.67)**	**(534.53)**	**(676.19)**
14	**Other Comprehensive Income**						
(i)	(a) Items that will not be reclassified to profit or loss	13.42	8.54	6.68	21.95	19.55	29.42
	(b) Tax on items that will not be reclassified to profit or loss	(3.38)	(2.15)	(1.68)	(5.52)	(4.92)	(7.41)
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-		-	-
	(b) Tax on items that will be reclassified to profit or loss	-	-	-		-	-
	Total Other Comprehensive Income/(loss) net of tax	**10.04**	**6.39**	**5.00**	**16.43**	**14.63**	**22.01**
15	**Total Comprehensive Income for the period (13+14)**	**(223.87)**	**(219.37)**	**(161.40)**	**(443.24)**	**(519.90)**	**(654.18)**
16	Paid-up equity share capital (Face Value of ₹.2/- each)	**620.08**	**620.08**	**620.08**	**620.08**	**620.08**	**620.08**
17	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-		-	10517.13
18.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualised):						
	(a) Basic	**(0.75)**	(0.73)	(0.56)	**(1.48)**	(1.76)	(2.24)
	(b) Diluted	**(0.75)**	(0.73)	(0.56)	**(1.48)**	(1.76)	(2.24)
18.ii	Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualised):						
	(a) Basic	**(0.75)**	(0.73)	(0.54)	**(1.48)**	(1.72)	(2.18)
	(b) Diluted	**(0.75)**	(0.73)	(0.54)	**(1.48)**	(1.72)	(2.18)

Segment wise Revenue, Results and Assets and Liabilities

₹ in Lakhs

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025	30.06.2025	30.09.2024	30.09.2025	30.09.2024	31.03.2025
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
a)	Granites	465.09	487.16	853.39	952.25	1451.86	2900.93
	Total	**465.09**	**487.16**	**853.39**	**952.25**	**1451.86**	**2900.93**
	Less: Inter Segment Revenue	-	-	-		-	-
	Sales/Income from Operations	**465.09**	**487.16**	**853.39**	**952.25**	**1451.86**	**2900.93**
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	(105.95)	(79.23)	318.51	(185.17)	130.30	356.81
	Total	**(105.95)**	**(79.23)**	**318.51**	**(185.17)**	**130.30**	**356.81**
	Less : i) Finance Cost	99.36	110.43	116.43	209.80	224.77	429.71
	(ii) Unallocable expense	-	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	108.17	111.88	117.66	220.05	317.48	542.24
	Total Segments Profit Before Tax	**(313.48)**	**(301.54)**	**84.42**	**(615.02)**	**(411.95)**	**(615.14)**
	Less: Tax expense	(79.57)	(75.78)	258.77	(155.35)	135.20	80.64
	Net Profit/(Loss) from continuing operations	(233.91)	(225.76)	(174.35)	(459.67)	(547.15)	(695.78)
	Net Profit/(Loss) from discontinuing operations	-	-	7.95	-	12.62	19.59
	Net Profit/(Loss) for the period	**(233.91)**	**(225.76)**	**(166.40)**	**(459.67)**	**(534.53)**	**(676.19)**
3	**Segment Assets**						
	Granites	10400.01	10628.53	10878.05	10400.01	10878.05	10483.14
	Unallocable assets	6116.38	6116.38	6116.38	6116.38	6116.38	6116.37
	Discontinued operations	-	-	195.56	-	195.56	-
	Total	**16516.39**	**16744.91**	**17189.99**	**16516.39**	**17189.99**	**16599.51**
	Segment Liabilities						
	Granites	6008.44	5827.07	5895.86	6008.44	5895.86	5462.30
	Unallocable liabilities	-	-	-	-	-	-
	Discontinued operations	-	-	22.65	-	22.65	-
	Total	**6008.44**	**5827.07**	**5918.51**	**6008.44**	**5918.51**	**5462.30**

	Balance Sheet		₹ In Lakhs
	Particulars	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
I	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	5209.39	5431.23
	(b) Right-of-Use Assets	33.00	44.00
	(c) capital work-in-progress	-	-
	(d) Intangible Assets	29.28	31.44
	(e) Financial Assets		
	(i) Investment	6116.38	6116.38
	(ii) Loans	128.35	128.35
	(iii) Other financial assets	641.52	639.26
	(f) Deferred tax asset (net)	164.24	14.32
	(g) Other non-current assets	0.86	1.31
	Total of Non - Current Assets	12323.02	12406.29
2	**Current Assets**		
	(a) Inventories	2708.97	2530.93
	(b) Financial Assets		
	(i) Trade Receivables	321.15	483.37
	(ii) Cash and cash equivalents	21.66	94.04
	(iii) Bank balances other than Cash	159.40	156.77
	(iv) Loans	220.35	203.04
	(v) Other financial assets	122.22	122.98
	(c) Current tax assets (net)	120.02	100.59
	(d) Other Current Assets	519.60	501.50
	Total of Current Assets	4193.37	4193.22
3	**Assets held for sale and discontinued operations**	-	-
	Total Assets	16516.39	16599.51
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	620.08	620.08
	(b) Other equity	9887.87	10517.13
	Total Equity	10507.95	11137.21
	LIABILITIES		
2	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	1987.78	2060.60
	(ia) Lease liabilities	12.58	25.16
	(ii) Other financial liabilities	-	-
	(b) Provisions	343.66	344.22
	(c) Deferred Tax Liabilities (Net)	-	-
	Total of Non - current Liabilities	2344.02	2429.98
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	2031.51	2036.97
	(ia) Lease liabilities	24.04	22.92
	(ii) Trade Payables		
	a) total outstanding dues of micro enterprises and small enterprises	7.30	5.76
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	390.20	403.84
	(iii) Other Financial Liabilities	6.53	8.75
	(b) Other Current Liabilities	1163.28	506.17
	(c) Provisions	41.56	47.91
	(d) Current Tax Liabilities (net)	-	-
	Total of Current Liabilities	3664.42	3032.32
4	**Liabilities held for sale and discontinued operations**	-	-
	Total Equity and Liabilities	16516.39	16599.51

POKARNA LIMITED SEC-BAD

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

Cash Flow Statement		₹ In Lakhs
Particulars	FOR THE HALF YEAR ENDED 30.09.2025	FOR THE HALF YEAR ENDED 30.09.2024
	(Unaudited)	(Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit Before Tax	(615.02)	(411.95)
Adjustments:		
Depreciation and amortization expense	220.05	317.48
Loss/ (Profit) on Sale of property, plant and equipment	(5.44)	(0.30)
Allowances for credit losses	-	21.18
Unrealized foreign exchange (gain) / loss	(10.96)	(5.18)
Net loss / (gain) on fair valuation of financial assets measured at FVTPL	0.61	1.23
Finance Costs	191.12	223.30
Interest income	(9.18)	(8.00)
Dividend income	(208.53)	(417.06)
Operating profit/(loss) before working capital changes	(437.35)	(279.30)
Changes in working capital and other provisions:		
(Increase)\Decrease in Trade Receivables	164.99	(26.00)
(Increase)\Decrease in Inventories	(178.04)	(4.38)
(Increase)\Decrease in Financial Assets	(24.07)	(37.27)
(Increase)\Decrease in Non - Financial Assets	(17.52)	5.00
Increase\(Decrease) in Provisions	(7.55)	7.66
Increase\(Decrease) in Trade and Other Payables	664.14	457.55
Cash generated from operations	164.60	123.26
Income taxes paid (net of refunds)	(19.53)	(41.08)
Net cash flow generated from operating activities	145.07	82.18
Net cash used in discontinued operations	-	(1.29)
Net cash flow generated from continuing and discontinuing operations	145.07	80.89
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment / Intangible assets	(5.01)	(15.00)
Proceeds from sale of Property, Plant and Equipment	25.40	38.53
Interest income	12.30	11.38
Dividend income	208.53	417.06
Net cash generated from investing activities	241.22	451.97
Net cash from discontinued operations	-	0.24
Net cash flow generated from continuing and discontinuing operations	241.22	452.21
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Non-current borrowings (including current maturities)	84.45	80.96
Repayment of Non-current borrowings (including current maturities)	(156.64)	(178.06)
(Repayment) / Proceeds from Current borrowings (Net)	(51.16)	1.00
Principal payments of lease liability	(11.46)	(16.33)
Interest expense (including lease liability)	(191.12)	(223.50)
Dividend paid	(186.02)	(186.02)
Net cash used in financing activities	(511.95)	(521.95)
Net cash used in discontinued operations	-	-
Net cash used in continuing and discontinuing operations	(511.95)	(521.95)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(125.66)	11.15
Add: Cash and Cash equivalents at the beginning of the year	(1801.21)	(1704.96)
Effect of exchange gain on cash and cash equivalents	8.39	0.68
Cash and cash equivalents at the end of the period	(1918.48)	(1693.13)

Notes:

1) The above Standalone financial results has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November, 2025 and also been subjected to Limited Review by the Statutory Auditors of the Company. An unqualified report of the Company on this Statement has been issued by the Auditors.
2) The Statement has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.
3) Other Income' for the quarter and half year ended 30.09.2025 includes dividend of Rs.208.53 Lakhs (corresponding quarter and half year Rs.417.06 Lakhs) received form wholly owned subsidiary company Pokarna Engineered Stone Limited.
4) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place: Mekaguda, R.R.District, Telangana
Date : 12th November, 2025

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

POKARNA LIMITED SEC-BAD

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 September 2025, being submitted by the Holding Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements)Regulations, 2015 (as amended) including relevant circulars issued by the SEBI from time to time.

2. This Statement, which is the responsibility of the Holding Company's Management and approved by the Holding Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting"("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.

3. We conducted our review of the Consolidated Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial Information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other

S. DAGA & CO. ★ HYDERABAD ★ CHARTERED ACCOUNTANTS review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

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

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

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

MANISH KUMAR JAIN

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Date: 2025.11.12 16:31:15 +05'30'

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

(Manish Kumar Jain)
Partner
Membership No. 237592

Place: Hyderabad
Date: 12.11.2025
UDIN: 25237592BMLEJM2552

POKARNA LIMITED
1st Floor, Surya Towers, 105, S.P. Road, Secunderabad – 500 003
CIN: L14102TG1991PLC013299
Email : contact@pokarna.com, website : www.pokarna.com Tel: 040-2789 7722, 2784 2182, Fax: 040-2784 2121

STATEMENT OF UNAUDITED CONSOLIDATED FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30TH SEPTEMBER 2025

(₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	a. Revenue from operations	11845.64	17096.17	25127.73	28941.81	44383.95	93012.77
	b. Other Income	739.50	11.42	218.58	750.92	696.45	2121.40
	Total Revenue (a+b)	**12585.14**	**17107.59**	**25346.31**	**29692.73**	**45080.40**	**95134.17**
2	**Expenses**						
	(a) Cost of materials consumed	2491.55	5768.16	7468.59	8259.71	15006.43	30370.50
	(b) Purchase of stock-in-trade	-	-	-	-	28.81	42.54
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	1089.73	(637.04)	1498.46	452.69	168.21	482.69
	(d) Employee benefits expense	1929.48	2178.83	2522.34	4108.31	4790.10	9616.22
	(e) Finance costs	896.55	768.79	932.72	1665.35	1814.13	3709.92
	(f) Depreciation and amortisation expense	1238.85	1213.24	1052.20	2452.09	2187.76	4418.54
	(g) Other Expenses	3956.13	4027.22	5028.23	7983.35	9676.75	19918.15
	Total Expenses	**11602.29**	**13319.20**	**18502.54**	**24921.50**	**33672.19**	**68558.56**
3	Profit before exceptional and extraordinary items and tax (1-2)	**982.85**	**3788.39**	**6843.77**	**4771.23**	**11408.21**	**26575.61**
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	**982.85**	**3788.39**	**6843.77**	**4771.23**	**11408.21**	**26575.61**
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	**982.85**	**3788.39**	**6843.77**	**4771.23**	**11408.21**	**26575.61**
8	Tax expense						
	(i) Current tax	412.54	978.23	1959.94	1390.77	3259.45	7369.59
	(ii) Deferred tax	(62.98)	(19.28)	396.18	(82.26)	356.51	468.38
9	**Net Profit / (Loss) from continuing operations for the period (7-8)**	**633.29**	**2829.44**	**4487.65**	**3462.72**	**7792.25**	**18737.64**
10	Profit/(loss) from discontinued operations	-	-	**7.95**	-	**12.62**	17.21
11	Tax expenses/(income) of discontinued operations	-	-	-	-	-	-
12	Net Profit / (Loss) from discontinued operations for the period (10-11)	-	-	**7.95**	-	12.62	17.21
13	**Net profit/(loss) for the period (9+12)**	**633.29**	**2829.44**	**4495.60**	**3462.72**	**7804.87**	**18754.85**
14	**Other Comprehensive Income**						
(i)	(a) Items that will not be reclassified to profit or loss	(16.16)	49.17	26.82	33.01	56.81	(4.94)
	(b) Tax on items that will not be reclassified to profit or loss	4.06	(12.38)	(6.75)	(8.31)	(14.30)	1.24
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Tax on items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(loss) net of tax	**(12.10)**	**36.79**	**20.07**	**24.70**	**42.51**	**(3.70)**
15	**Total Comprehensive Income for the period (13+14)**	**621.19**	**2866.23**	**4515.67**	**3487.42**	**7847.38**	**18751.15**
16	**Net Profit / (Loss) attributable to**						
	-Owners	**633.29**	2829.44	4495.60	**3462.72**	7804.87	18754.85
	-Non Controlling interest	-	-	-	-	-	-
	Other comprehensive Income attributable to						
	-Owners	**(12.10)**	36.79	20.07	**24.70**	42.51	(3.70)
	-Non Controlling interest	-	-	-	-	-	-
	Total comprehensive Income attributable to						
	-Owners	**621.19**	**2866.23**	**4515.67**	**3487.42**	**7847.38**	**18751.15**
	-Non Controlling interest	-	-	-	-	-	-
17	Paid-up equity share capital (Face Value of ₹.2/- each)	**620.08**	**620.08**	**620.08**	**620.08**	**620.08**	**620.08**
18	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	77177.55
19.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualised):						
	(a) Basic	**2.04**	9.13	14.47	**11.17**	25.13	60.44
	(b) Diluted	**2.04**	9.13	14.47	**11.17**	25.13	60.44
19.ii	Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualised):						
	(a) Basic	**2.04**	9.13	14.50	**11.17**	25.17	60.49
	(b) Diluted	**2.04**	9.13	14.50	**11.17**	25.17	60.49

POKARNA LIMITED SECBAD

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
	Segment wise Revenue, Results and Assets and Liabilities						₹ in Lakhs
		30.09.2025 (Unaudited)	30.06.2025 (Unaudited)	30.09.2024 (Unaudited)	30.09.2025 (Unaudited)	30.09.2024 (Unaudited)	31.03.2025 (Audited)
1	Segment Revenue						
a)	Granites	465.09	487.16	853.39	952.25	1451.86	2900.93
b)	Quartz Surfaces	11380.55	16609.01	24274.34	27989.56	42932.09	90114.22
	Total	**11845.64**	**17096.17**	**25127.73**	**28941.81**	**44383.95**	**93015.15**
	Less: Inter Segment Revenue	-	-	-	-		2.38
	Sales/Income from Operations	**11845.64**	**17096.17**	**25127.73**	**28941.81**	**44383.95**	**93012.77**
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	(314.47)	(79.23)	(100.05)	(393.70)	(289.76)	(532.31)
b)	Quartz Surfaces	3432.75	5849.58	8928.75	9282.33	15699.93	35236.37
	Total	**3118.28**	**5770.35**	**8828.70**	**8888.63**	**15410.17**	**34704.06**
	Less : (i) Finance Cost	896.55	768.79	932.72	1665.35	1814.13	3709.92
	(ii) Unallocable expense	0.03	(0.07)	0.01	(0.04)	0.07	(0.01)
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	1238.85	1213.24	1052.20	2452.09	2187.76	4418.54
	Total Segments Profit Before Tax	**982.85**	**3788.39**	**6843.77**	**4771.23**	**11408.21**	**26575.61**
	Less: Tax expense	349.56	958.95	2356.12	1308.51	3615.96	7837.97
	Net Profit/(Loss) from continuing operations	633.29	2829.44	4487.65	3462.72	7792.25	18737.64
	Net Profit/(Loss) from discontinuing operations	-	-	7.95	-	12.62	17.21
	Net Profit/(Loss) for the period	**633.29**	**2829.44**	**4495.60**	**3462.72**	**7804.87**	**18754.85**
3	**Segment Assets**						
	Granites	10395.78	10624.25	10873.65	10395.78	10873.65	10478.82
	Quartz Surfaces	120111.01	125062.48	118875.16	120111.01	118875.16	129838.79
	Unallocable assets	0.14	0.17	0.05	0.14	0.05	0.10
	Discontinued operations	-	-	195.56	-	195.56	-
	Total	**130506.93**	**135686.90**	**129944.42**	**130506.93**	**129944.42**	**140317.71**
	Segment Liabilities						
	Granites	6008.44	5827.07	5695.66	6008.44	5695.66	5462.30
	Quartz Surfaces	43399.48	49195.99	57332.25	43399.48	57332.25	57057.79
	Unallocable liabilities	-	-	-	-	-	-
	Discontinued operations	-	-	22.65	-	22.65	-
	Total	**49407.92**	**55023.06**	**63050.56**	**49407.92**	**63050.56**	**62520.09**

POKARNA LIMITED SECBAD

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

	Balance Sheet		₹ In Lakhs
	Particulars	As at 30th September, 2025 (Unaudited)	As at 31st March, 2025 (Audited)
I	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	76881.71	74757.71
	(b) Right-of-Use Assets	3558.67	4502.86
	(c) Capital work - in - progress	438.91	4055.74
	(d) Intangible Assets	63.91	72.38
	(e) Financial Assets		
	(i) Loans	128.35	128.35
	(ii) Other financial assets	1406.19	1401.65
	(f) Deferred tax Asset (net)	164.24	14.32
	(g) Other non-current assets	3284.84	2406.47
	Total of Non - Current Assets	85926.82	87339.48
2	**Current Assets**		
	(a) Inventories	13967.77	15665.60
	(b) Financial Assets		
	(i) Trade Receivables	12045.65	18559.06
	(ii) Cash and cash equivalents	7508.13	7761.02
	(iii) Bank balances other than Cash	4674.63	4570.08
	(iv) Loans	309.36	278.82
	(v) Other financial assets	395.58	305.66
	(c) Current tax assets (net)	120.02	100.59
	(d) Other Current Assets	5558.97	5737.40
	Total of Current Assets	44580.11	52978.23
3	**Assets held for sale and discontinued operations**	-	-
	Total Assets	130506.93	140317.71
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	620.08	620.08
	(b) Other equity	80478.93	77177.55
	Total Equity	81099.01	77797.63
	LIABILITIES		
2	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	17455.43	21520.09
	(ia) Lease liabilities	3027.78	3918.15
	(ii) Other financial liabilities	-	-
	(b) Provisions	1172.50	1105.97
	(c) Deferred Tax Liabilities (Net)	5430.38	5354.41
	(d) Other non-current liabilities	3011.82	3232.13
	Total of Non - current Liabilities	30097.91	35130.75
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	9743.10	11214.06
	(ia) Lease liabilities	291.96	299.77
	(ii) Trade Payables		
	a) total outstanding dues of micro enterprises and small enterprises	103.73	224.08
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	3261.78	8694.81
	(iii) Other Financial Liabilities	10.19	11.41
	(b) Other Current Liabilities	4660.29	4713.74
	(c) Provisions	1092.68	1137.02
	(d) Current Tax Liabilities (net)	146.28	1094.44
	Total of Current Liabilities	19310.01	27389.33
4	**Liabilities held for sale and discontinued operations**	-	-
	Total Equity and Liabilities	130506.93	140317.71

POKARNA LIMITED SEC-BAD

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

Cash Flow Statement		₹ In Lakhs
Particulars	FOR THE HALF YEAR ENDED 30.09.2025	FOR THE HALF YEAR ENDED 30.09.2024
	(Unaudited)	(Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit Before Tax	4771.23	11408.21
Adjustments:		
Depreciation and amortization expense	2452.09	2187.76
Loss/ (Profit) on Sale of property, plant and equipment	(5.45)	(0.34)
Gain on modification of lease	(81.01)	-
Unrealized foreign exchange (gain) / loss	(595.43)	(511.85)
Net loss / (gain) on fair valuation of financial assets measured at FVTPL	86.13	8.87
Allowances for credit losses	(48.78)	54.05
Debit balance written back	-	-
Finance Costs	1560.63	1779.93
Interest income	(183.30)	(56.71)
Operating profit before working capital changes	7956.11	14869.92
Changes in working capital and other provisions:		
(Increase)\Decrease in Trade Receivables	6976.45	(7850.65)
(Increase)\Decrease in Inventories	1697.83	1098.70
(Increase)\Decrease in Financial Assets	(204.97)	188.99
(Increase)\Decrease in Non - Financial Assets	186.88	(845.24)
Increase\(Decrease) in Provisions	21.56	41.57
Increase\(Decrease) in Non - Financial Liabilities	-	-
Increase\(Decrease) in Trade and Other Payables	(5467.99)	1224.08
Cash generated from operations	11165.87	8727.37
Income taxes paid, (net of refunds)	(2358.37)	(2211.55)
Net cash flow generated from operating activities	8807.50	6515.82
Net cash used in discontinued operations	-	(1.29)
Net cash flow generated from continuing and discontinuing operations	8807.50	6514.53
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment / Intangible assets	(2453.44)	(5585.10)
Proceeds from sale of Property, Plant and Equipment	49.48	38.61
Interest income	83.05	45.33
Net cash used in investing activities	(2320.91)	(5501.16)
Net cash from discontinued operations	-	0.24
Net cash used in continuing and discontinuing operations	(2320.91)	(5500.92)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Non-current borrowings (including current maturities)	316.33	549.76
Repayment of Non-current borrowings (including current maturities)	(3955.64)	(4232.89)
(Repayment) / Proceeds from Current borrowings (Net)	(2155.75)	2317.22
Principal payments of lease liability	(144.86)	(77.84)
Interest expense (including lease liability)	(1348.13)	(1715.30)
Dividend paid	(186.02)	(186.02)
Net cash used in financing activities	(7474.07)	(3345.07)
Net cash used in discontinued operations	-	-
Net cash used in continuing and discontinuing operations	(7474.07)	(3345.07)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(987.48)	(2331.46)
Add: Cash and Cash equivalents at the beginning of the year	5865.78	5059.17
Effect of exchange gain on cash and cash equivalents	689.69	464.12
Cash and cash equivalents at the end of the period	5567.99	3191.83

Note

1) The above Consolidated financial results has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 12th November 2025 and also been subjected to Limited Review by the Statutory Auditors of the Company. An unqualified report of the Company on this Statement has been issued by the Auditors.

2) The Financial results of the Group has been prepared in accordance with the Companies (Indian Accounting Standards) Rules, 2015 (Ind AS) prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies to the extent applicable.

3) The Company operates in the following reportable segments:
   a) Granites and
   b) Quartz Surfaces

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

Place: Mekaguda, R.R.District, Telangana
Date : 12th November, 2025

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

POKARNA LIMITED SEC-BAD