



## Pokarna Limited

09<sup>th</sup> August, 2021.

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

Sub: Outcome of Board Meeting - Unaudited Financial Results (Standalone & Consolidated) for the quarter ended 30<sup>th</sup> June, 2021.

We wish to inform you that Board of Directors of the Company ('the Board') at the meeting held today i.e. 09<sup>th</sup> August, 2021, have interalia approved the Unaudited Financial Results of the Company for the Quarter ended 30<sup>th</sup> June, 2021. Consequent to the same, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following: -

1. Un-audited Standalone Financial Results, Segment-wise Revenue, Results, Assets and Liabilities of the Company for the Quarter ended 30<sup>th</sup> June, 2021;
2. Un-audited Consolidated Financial Results, Segment-wise Revenue, Results, Assets and Liabilities of the Company for the Quarter ended 30<sup>th</sup> June, 2021;

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 Limited review Reports (both Standalone & Consolidated) issued by M/s. K.C Bhattacharjee & Paul, Chartered Accountants, are enclosed.

The meeting commenced at 01:30 p.m and concluded at 2.45 p.m.

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

Thanking you.

Yours faithfully,

For Pokarna Limited

Babita Chandrakar

Company Secretary and Compliance officer

Encl: a/a



**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 30<sup>th</sup> June 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind As 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material



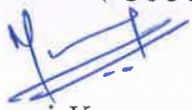
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misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

4. Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, the SEBI Circulars, and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in 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.
5. We draw attention to Note no.5 of the standalone financial results, which describes, as regards to the management's evaluation of COVID – 19 impacts on the future performance of the Company. Our opinion is not modified in respect of this matter.

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

  
(Manoj Kumar Bihani)  
Partner  
Membership No. 234629  
UDIN: 21234629AAAADR6615

Place: Hyderabad  
Date: 09.08.2021





POKARNA LIMITED					
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STATEMENT OF STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021					
( ₹ in Lakhs except per share data)					
S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	2577.58	2410.27	522.81	7693.41
	b. Other Income	8.86	65.72	10.13	224.06
	<b>Total Revenue (a+b)</b>	<b>2586.44</b>	<b>2475.99</b>	<b>532.94</b>	<b>7917.47</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	173.08	227.28	65.90	568.96
	(b) Purchase of stock-in-trade	10.47	34.43	5.76	58.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	100.82	(316.71)	32.47	54.14
	(d) Employee benefits expense	461.55	620.57	328.99	1783.89
	(e) Finance costs	95.25	110.26	116.12	462.27
	(f) Depreciation and amortisation expense	231.78	233.83	278.56	1013.65
	(g) Other Expenses	1137.05	1493.47	437.09	3883.04
	<b>Total Expenses</b>	<b>2210.00</b>	<b>2403.13</b>	<b>1264.89</b>	<b>7824.35</b>
3	Profit before exceptional and extraordinary items and tax (1-2)	376.44	72.86	(731.95)	93.12
4	Exceptional items	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	376.44	72.86	(731.95)	93.12
6	Extraordinary items	-	-	-	-
7	Profit before tax (5-6)	376.44	72.86	(731.95)	93.12
8	Tax expense				
	(i) Current tax	118.21	71.84	-	73.69
	(ii) Deferred tax	(24.48)	10.37	(187.65)	(9.07)
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>282.71</b>	<b>(9.35)</b>	<b>(544.30)</b>	<b>28.50</b>
10	<b>Other Comprehensive Income</b>				
(i)	(a) Items that will not be reclassified to profit or loss	30.86	18.04	2.46	27.15
	(b) Tax on items that will not be reclassified to profit or loss	(7.77)	(4.54)	(0.62)	(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	-	-	-	-
	<b>Total Other Comprehensive Income/(loss) net of tax</b>	<b>23.09</b>	<b>13.50</b>	<b>1.84</b>	<b>20.32</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>305.80</b>	<b>4.15</b>	<b>(542.46)</b>	<b>48.82</b>
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	-	-	-	12397.20
14	Earnings Per Share (of ₹.2/- each) (not annualized):				
	(a) Basic	0.91	(0.03)	(1.76)	0.09
	(b) Diluted	0.91	(0.03)	(1.76)	0.09

Segment wise Revenue, Results and Assets and Liabilities					₹ In Lakhs
S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue				
a)	Granites	2529.82	2326.03	506.66	7446.63
b)	Apparels	47.76	84.24	16.15	246.78
	Total	2577.58	2410.27	522.81	7693.41
	Less: Inter Segment Revenue	-	-	-	-
	Sales/Income from Operations	2577.58	2410.27	522.81	7693.41
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.				
a)	Granites	735.31	477.10	(280.41)	1767.44
b)	Apparels	(31.84)	(60.15)	(56.86)	(198.40)
	Total	703.47	416.95	(337.27)	1569.04
	Less : i) Finance Cost	95.25	110.26	116.12	462.27
	(ii) Unallocable expense	-	-	-	-
	(iii) Exceptional items	-	-	-	-
	(iv) Depreciation and amortization expense	231.78	233.83	278.56	1013.65
	Total Segments Profit Before Tax	376.44	72.86	(731.95)	93.12
	Less: Tax expense	93.73	82.21	(187.65)	64.62
	Net Profit/(Loss) for the period	282.71	(9.35)	(544.30)	28.50
3	Segment Assets				
	Granites	12805.45	13157.42	12024.80	13157.42
	Apparels	2019.14	2071.49	2468.55	2071.49
	Unallocable assets	6115.88	6115.88	6115.88	6115.88
	Total	20940.47	21344.79	20609.23	21344.79
	Segment Liabilities				
	Granites	6858.05	7575.90	6890.22	7575.90
	Apparels	759.34	751.61	1106.98	751.61
	Unallocable liabilities	-	-	-	-
	Total	7617.39	8327.51	7997.20	8327.51

**Notes:**

- 1) The above Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 9th Aug, 2021 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) The figures for the quarter ended 31st March 2021 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 3rd quarter of the financial year ended 31st March 2021. Also, the figure upto the end of the third quarter were only reviewed and not subjected to audit.
- 4) Company has opted for paying income tax at reduced rate as per new section 115BAA in the Income Tax Act, 1961 and accordingly provided income tax at the prescribed rates in the above statements.
- 5) The outbreak of Corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Company's operations and revenue during the period were impacted due to COVID-19. The Company has taken into account the possible impact of COVID-19 in preparation of the financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these financial results and current indicators of future economic conditions. The Company will continue to monitor any material changes to future economic conditions.

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

Particulars	Quarter Ended			Year Ended
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
Forex loss/ (gain)	36.47	(27.22)	0.13	(137.00)

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

Place: SECUNDERABAD  
Date : 9th AUGUST, 2021



  
GAUTAM CHAND JAIN  
Chairman & Managing Director  
DIN: 00004775

**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 Consolidated Unaudited financial results ("the statement") of Pokarna Limited ("the Parent") and its subsidiary Pokarna Engineered Stone Limited (the parent and its subsidiary together referred to as "the Group"), for the quarter ended 30<sup>th</sup> June 2021, 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 Parent Company's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting"("Ind AS 34"), prescribed under Section 133 of the Companies Act, 2013 ("the Act"), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI(Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on 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



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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 Standards on Auditing specified under Section 143(10) of the Act, and consequently, does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

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

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

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

**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.**



6. We draw attention to Note no.6 of the consolidated financial results which describes, as regards to the management's evaluation of COVID – 19 impacts on the future performance of the Company. Our opinion is not modified in respect of this matter.

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



(Manoj Kumar Bihani)  
Partner  
M. No: 234629  
UDIN: 21234629AAAADQ4288

Date: 09.08.2021  
Place: Hyderabad





**POKARNA LIMITED**

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**STATEMENT OF CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER ENDED 30TH JUNE 2021**

(₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	10543.93	9207.80	2732.50	29503.59
	b. Other Income	64.46	353.58	38.46	606.23
	<b>Total Revenue (a+b)</b>	<b>10608.39</b>	<b>9561.38</b>	<b>2770.96</b>	<b>30109.82</b>
2	<b>Expenses</b>				
	(a) Cost of materials consumed	5458.91	2879.99	853.05	8556.03
	(b) Purchase of stock-in-trade	10.47	34.43	5.76	58.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2491.16)	41.43	(30.22)	136.66
	(d) Employee benefits expense	1100.58	1080.55	735.73	3589.77
	(e) Finance costs	848.36	596.75	490.92	2123.88
	(f) Depreciation and amortisation expense	937.52	558.14	544.52	2138.44
	(g) Other Expenses	4208.11	3308.29	1410.86	8985.83
	<b>Total Expenses</b>	<b>10072.79</b>	<b>8499.58</b>	<b>4010.62</b>	<b>25589.01</b>
3	Profit before exceptional and extraordinary items and tax (1-2)	<b>535.60</b>	<b>1061.80</b>	<b>(1239.66)</b>	<b>4520.81</b>
4	Exceptional items	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	<b>535.60</b>	<b>1061.80</b>	<b>(1239.66)</b>	<b>4520.81</b>
6	Extraordinary items	-	-	-	-
7	Profit before tax (5-6)	<b>535.60</b>	<b>1061.80</b>	<b>(1239.66)</b>	<b>4520.81</b>
8	Tax expense				
	(i) Current tax, net of MAT entitlement	118.22	(1016.67)	-	152.79
	(ii) Deferred tax	13.14	1699.40	(312.54)	1539.12
9	<b>Net Profit / (Loss) for the period (7-8)</b>	<b>404.24</b>	<b>379.07</b>	<b>(927.12)</b>	<b>2828.90</b>
10	<b>Other Comprehensive Income</b>				
	(i) (a) Items that will not be reclassified to profit or loss	39.41	26.33	(1.86)	59.07
	(b) Tax on items that will not be reclassified to profit or loss	(9.92)	(6.63)	0.47	(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	-	-	-	-
	<b>Total Other Comprehensive Income/(loss) net of tax</b>	<b>29.49</b>	<b>19.70</b>	<b>(1.39)</b>	<b>44.20</b>
11	<b>Total Comprehensive Income for the period (9+10)</b>	<b>433.73</b>	<b>398.77</b>	<b>(928.51)</b>	<b>2873.10</b>
12	<b>Net Profit / (Loss) attributable to</b>				
	-Owners	<b>404.24</b>	<b>379.07</b>	<b>(927.12)</b>	<b>2828.90</b>
	-Non Controlling interest	-	-	-	-
	<b>Other comprehensive Income attributable to</b>				
	-Owners	<b>29.49</b>	<b>19.70</b>	<b>(1.39)</b>	<b>44.20</b>
	-Non Controlling interest	-	-	-	-
	<b>Total comprehensive Income attributable to</b>				
	-Owners	<b>433.73</b>	<b>398.77</b>	<b>(928.51)</b>	<b>2873.10</b>
	-Non Controlling interest	-	-	-	-
13	Paid-up equity share capital (Face Value of ₹.2/- each)	<b>620.08</b>	<b>620.08</b>	<b>620.08</b>	<b>620.08</b>
14	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	<b>35936.77</b>
15	Earnings Per Share (of ₹.2/- each) (not annualized):				
	(a) Basic	<b>1.30</b>	<b>1.22</b>	<b>(2.99)</b>	<b>9.12</b>
	(b) Diluted	<b>1.30</b>	<b>1.22</b>	<b>(2.99)</b>	<b>9.12</b>



Segment wise Revenue, Results and Assets and Liabilities				₹ in Lakhs	
S.No.	Particulars	Quarter Ended			Year Ended
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue				
a)	Granites	2529.82	2326.03	506.66	7446.63
b)	Apparels	47.76	84.24	16.15	246.78
c)	Quartz Surfaces	7979.15	6827.99	2210.77	21864.80
	<b>Total</b>	<b>10556.73</b>	<b>9238.26</b>	<b>2733.58</b>	<b>29558.21</b>
	Less: Inter Segment Revenue	12.80	30.46	1.08	54.62
	<b>Sales/Income from Operations</b>	<b>10543.93</b>	<b>9207.80</b>	<b>2732.50</b>	<b>29503.59</b>
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.				
a)	Granites	725.15	456.17	(281.49)	1725.99
b)	Apparels	(35.97)	(71.16)	(56.86)	(223.43)
c)	Quartz Surfaces	1632.30	1831.68	134.13	7280.57
	<b>Total</b>	<b>2321.48</b>	<b>2216.69</b>	<b>(204.22)</b>	<b>8783.13</b>
	<b>Less : (i) Finance Cost</b>	<b>848.36</b>	<b>596.75</b>	<b>490.92</b>	<b>2123.88</b>
	(ii) Unallocable expense	-	-	-	-
	(iii) Exceptional items	-	-	-	-
	(iv) Depreciation and amortization expense	937.52	558.14	544.52	2138.44
	<b>Total Segments Profit Before Tax</b>	<b>535.60</b>	<b>1061.80</b>	<b>(1239.66)</b>	<b>4520.81</b>
	Less: Tax expense	131.36	682.73	(312.54)	1691.91
	<b>Net Profit/(Loss) for the period</b>	<b>404.24</b>	<b>379.07</b>	<b>(927.12)</b>	<b>2828.90</b>
3	<b>Segment Assets</b>				
	Granites	12579.62	12942.13	12021.69	12942.13
	Apparels	2013.50	2071.49	2468.55	2071.49
	Quartz Surfaces	88693.43	85290.56	78575.33	85290.56
	Unallocable assets	-	-	-	-
	<b>Total</b>	<b>103286.55</b>	<b>100304.18</b>	<b>93065.57</b>	<b>100304.18</b>
	<b>Segment Liabilities</b>				
	Granites	6858.05	7575.90	6890.22	7575.90
	Apparels	759.34	751.61	1106.98	751.61
	Quartz Surfaces	58678.57	55419.82	52127.24	55419.82
	Unallocable liabilities	-	-	-	-
	<b>Total</b>	<b>66295.96</b>	<b>63747.33</b>	<b>60124.44</b>	<b>63747.33</b>

**Notes:-**

- 1) The above Consolidated Financial Statements has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 9th August, 2021 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 figures for the quarter ended 31st March 2021 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto 3rd quarter of the financial year ended 31st March 2021. Also, the figure upto the end of the third quarter were only reviewed and not subjected to audit.
- 4) The consolidated accounts have been prepared as per Ind AS 110 on Consolidated Financial Statements. The above results comprises the results of Pokarna Limited (Holding Company) and Pokarna Engineered Stone Limited (wholly owned subsidiary).





- 5) The Holding Company has opted for paying income tax at reduced rate as per new section 115BAA in the Income Tax Act, 1961 and accordingly provided income tax at the prescribed rates in the above statements. The Subsidiary company has made an assessment of impact of section in the previous year and decided to continue with the old tax structure until utilization of accumulated Minimum Alternate Tax (MAT) credit basis of future profitability projections. Further, the management also assessed it to be probable that post utilization of MAT the Company will be exercising option to pay Income Tax at reduced rates as per new Section 115BAA in the Income Tax Act, 1961.
- 6) The outbreak of Corona virus (COVID-19) pandemic globally and in India is causing significant disturbance and slowdown of economic activity. The Group's operations and revenue during the period were impacted due to COVID-19. The Group has taken into account the possible impact of COVID-19 in preparation of the financial results, including its assessment of recoverable value of its assets based on internal and external information upto the date of approval of these financial results and current indicators of future economic conditions. The Group will continue to monitor any material changes to future economic conditions.

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

Particulars	Quarter Ended			Year Ended
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
Forex loss / (gain)	713.81*	(366.85)	36.36	(387.44)

\* includes foreign currency loss of Rs.532.31 lakhs recognised by Pokarna Engineered Stone Limited on account of payment made by it to the supplier of fixed assets for the new unit.

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

9) The abstract of Financial Results on Standalone basis for the quarter and year ended 30.06.2021 is given below:

Particulars	Quarter Ended			Year Ended
	30.06.2021	31.03.2021	30.06.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	2577.58	2410.27	522.81	7693.41
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	376.44	72.86	(731.95)	93.12
Net Profit / (Loss) for the period after tax	282.71	(9.35)	(544.30)	28.50
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	305.80	4.15	(542.46)	48.82

Place: SECUNDERABAD  
Date : 9th AUGUST, 2021



  
GAUTAM CHAND JAIN  
Chairman & Managing Director  
DIN: 00004775