



Pokarna Limited

1st November, 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/Madam,

Sub: Outcome of the Board Meeting held on 01st November, 2021 - Unaudited Financial Results (Standalone & Consolidated) for the quarter and half year ended 30th September, 2021.

We wish to inform you that Board of Directors of the Company ('the Board') at the meeting held today i.e. 1st November, 2021, have interalia approved the Unaudited Financial Results of the Company for the Quarter & Half yearly ended 30th September, 2021. Consequent to the same, we enclose, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, the following: -

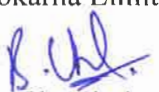
1. Un-audited Standalone Financial Results, Segment-wise Revenue, Results and Assets and Liabilities, Statement of Assets and Liabilities and Cash Flow Statement of the Company for the Quarter & Half Year ended 30th September, 2021.
2. Un-audited Consolidated Financial Results, Segment-wise Revenue, Results and Assets, Liabilities, Statement of Assets and Liabilities and Cash Flow Statement of the Company for the Quarter & Half Year ended 30th September, 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 2:00 P.M and concluded at 03:15 p.m.

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

Thanking you.
Yours faithfully,
For Pokarna Limited


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



CIN: L14102TG1991PLC013299

Registered & Corporate Office: Surya Towers, 105, Sardar Patel Road, Secunderabad 500 003, Telangana, India.
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Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results and year to Date Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

To
The Board of Directors of
Pokarna Limited

1. We have reviewed the accompanying statement of standalone unaudited financial results ('the Statement') of Pokarna Limited ('the Company') for the quarter ended 30th September 2021 and the year to date results for the period 1st April 2021 to 30th September 2021, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, Interim Financial Reporting ('Ind As 34'), prescribed under Section 133 of the Companies Act, 2013 ('the Act'), and other accounting principles generally accepted in India and is in compliance with the presentation and disclosure requirements of Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. This standard required that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and



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

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

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

(Manoj Kumar Bihani)
Partner
Membership No. 234629
UDIN: 21234629AAAAEL6260

Place: Hyderabad
Date: 01.11.2021



STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR THE QUARTER & HALF YEAR ENDED 30th SEPTEMBER 2021

(₹ In Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	1434.03	2593.79	2577.58	4011.61	3116.61	7693.41
	b. Other Income	18.58	95.41	8.86	27.44	105.40	224.06
	Total Revenue (a+b)	1452.61	2689.20	2586.44	4039.05	3222.01	7917.47
2	Expenses						
	(a) Cost of materials consumed	189.10	170.13	173.08	362.18	236.04	568.96
	(b) Purchase of stock-in-trade	11.14	13.96	10.47	21.61	19.72	58.40
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(481.54)	268.74	100.82	(380.72)	301.21	54.14
	(d) Employee benefits expense	468.44	394.66	461.55	929.99	723.65	1783.89
	(e) Finance costs	93.25	121.19	95.25	188.51	237.30	462.27
	(f) Depreciation and amortisation expense	220.75	263.44	231.78	452.53	542.00	1013.65
	(g) Other Expenses	936.92	926.43	1137.05	2073.97	1363.39	3883.04
	Total Expenses	1438.06	2158.55	2210.00	3648.07	3423.31	7824.35
3	Profit before exceptional and extraordinary items and tax (1-2)	14.55	530.65	376.44	390.98	(201.30)	93.12
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	14.55	530.65	376.44	390.98	(201.30)	93.12
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	14.55	530.65	376.44	390.98	(201.30)	93.12
8	Tax expense						
	(i) Current tax	20.46	-	118.21	138.68	-	73.69
	(ii) Deferred tax	(18.42)	119.44	(24.48)	(42.91)	(68.21)	(9.07)
9	Net Profit / (Loss) for the period (7-8)	12.51	411.21	282.71	295.21	(133.09)	28.50
10	Other Comprehensive Income						
	(i) (a) Items that will not be reclassified to profit or loss	15.71	(7.20)	30.86	46.58	(4.75)	27.15
	(b) Tax on items that will not be reclassified to profit or loss	(3.96)	1.81	(7.77)	(11.72)	1.20	(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	11.75	(5.39)	23.09	34.86	(3.55)	20.32
11	Total Comprehensive Income for the period (9+10)	24.26	405.82	305.80	330.07	(136.64)	48.82
12	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08	620.08	620.08
13	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	12397.20
14	Earnings Per Share (of ₹.2/- each) (not annualized):						
	(a) Basic	0.04	1.33	0.91	0.95	(0.43)	0.09
	(b) Diluted	0.04	1.33	0.91	0.95	(0.43)	0.09

Segment wise Revenue, Results and Assets and Liabilities

₹ in Lakhs

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
a)	Granites	1337.85	2559.03	2529.82	3867.67	3065.69	7446.63
b)	Apparels	96.18	34.76	47.76	143.94	50.92	246.78
	Total	1434.03	2593.79	2577.58	4011.61	3116.61	7693.41
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Sales/Income from Operations	1434.03	2593.79	2577.58	4011.61	3116.61	7693.41
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	346.29	962.91	735.31	1081.60	682.50	1767.44
b)	Apparels	(17.74)	(47.63)	(31.84)	(49.58)	(104.50)	(198.40)
	Total	328.55	915.28	703.47	1032.02	578.00	1569.04
	Less : i) Finance Cost	93.25	121.19	95.25	188.51	237.30	462.27
	(ii) Unallocable expense	-	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	220.75	263.44	231.78	452.53	542.00	1013.65
	Total Segments Profit Before Tax	14.55	530.65	376.44	390.98	(201.30)	93.12
	Less: Tax expense	2.04	119.44	93.73	95.77	(68.21)	64.62
	Net Profit/(Loss) for the period	12.51	411.21	282.71	295.21	(133.09)	28.50
3	Segment Assets						
	Granites	12790.45	12163.69	12805.45	12790.45	12163.69	13157.42
	Apparels	1915.28	2258.63	2019.14	1915.28	2258.63	2071.49
	Unallocable assets	6115.88	6115.88	6115.88	6115.88	6115.88	6115.88
	Total	20821.61	20538.20	20940.47	20821.61	20538.20	21344.79
	Segment Liabilities						
	Granites	6966.83	6773.80	6858.05	6966.83	6773.80	7575.90
	Apparels	693.46	932.58	759.34	693.46	932.58	751.61
	Unallocable liabilities	-	-	-	-	-	-
	Total	7660.29	7706.38	7617.39	7660.29	7706.38	8327.51



Statement of Assets and Liabilities			₹ in Lakhs
Particulars	As at 30th September, 2021	As at 31st March, 2021	
	(Un Audited)	(Audited)	
I ASSETS			
1 Non-Current Assets			
a) Property, Plant and Equipment	8335.21	8668.21	
b) Capital work - In - progress	69.21	128.32	
(c) Intangible Assets	46.54	48.70	
(d) Financial Assets			
(i) Investment	6115.88	6115.88	
(ii) Loans	128.35	128.35	
(iii) Other financial assets	2.58	1.85	
(e) Other non-current assets	331.00	303.90	
Total of Non - Current Assets	15028.77	15395.21	
2 Current Assets			
(a) Inventories	3701.92	3403.23	
(b) Financial Assets			
(i) Trade Receivables	899.63	1109.45	
(ii) Cash and cash equivalents	188.46	285.98	
(iii) Bank balances other than Cash	87.55	84.70	
(iv) Loans	326.77	372.95	
(v) Other financial assets	1.18	2.82	
(c) Current tax assets (net)	7.16	7.15	
(d) Other Current Assets	576.82	680.58	
Total of Current Assets	5789.49	5946.86	
Total Assets	20818.26	21342.07	
II EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	620.08	620.08	
(b) Other equity	12541.24	12397.20	
Total Equity	13161.32	13017.28	
LIABILITIES			
2 Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	1891.32	2012.21	
(ii) Other financial liabilities	206.28	255.72	
(b) Provisions	367.09	375.70	
(c) Deferred Tax Liabilities (Net)	221.92	253.10	
Total of Non - current Liabilities	2686.61	2896.73	
3 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	2839.62	2920.57	
(ii) Trade Payables			
a) total outstanding dues of micro enterprises and small enterprises	6.82	20.40	
b) total outstanding dues of creditors other than micro enterprises and small enterprises	691.93	628.91	
(iii) Other Financial Liabilities	98.05	109.40	
(b) Other Current Liabilities	1129.42	1675.98	
(c) Provisions	22.92	24.78	
(d) Current Tax Liabilities (net)	181.57	48.02	
Total of Current Liabilities	4970.33	5428.06	
Total Equity and Liabilities	20818.26	21342.07	

Cash Flow Statement			₹ in Lakhs
Particulars	FOR THE HALF-YEAR ENDED 30.09.2021	FOR THE HALF-YEAR ENDED 30.09.2020	
	(Unaudited)	(Unaudited)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit Before Tax	390.98	(201.30)	
Adjustments:			
Depreciation and amortization expense	452.52	542.00	
Loss/(Profit) on Sale of property, plant and equipment	30.45	(0.55)	
Unrealized foreign exchange (gain) / loss	0.92	(52.16)	
Gain on modification of lease	(1.81)	(20.81)	
Provision for Doubtful Debts	(6.28)	-	
Interest expense	188.51	237.30	
Interest income	(6.08)	(8.44)	
Operating profit before working capital changes	1049.21	496.04	
Changes in working capital and other provisions:			
(Increase)/Decrease in Trade Receivables	219.64	(131.78)	
(Increase)/Decrease in Inventories	(298.70)	286.37	
(Increase)/Decrease in Financial Assets	(1.94)	71.80	
(Increase)/Decrease in Non - Financial Assets	122.83	(42.45)	
Increase/(Decrease) in Provisions	(10.46)	44.42	
Increase/(Decrease) in Non - Financial Liabilities	(1.12)	0.00	
Increase/(Decrease) in Trade and Other Payables	(399.18)	(206.76)	
Cash generated from operations	680.28	517.64	
Income taxes paid (net of refunds)	(5.14)	(5.66)	
Net cash flow generated by operating activities	675.14	511.98	
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment / Intangible assets	(135.09)	(47.58)	
Proceeds from sale of Property, Plant and Equipment	31.56	168.35	

Interest income	6.08	8.44
Net cash used in investing activities	(97.45)	129.21
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Non-current borrowings	48.61	862.10
Repayment of Non-current borrowings	(190.69)	(789.16)
(Repayment) / Proceeds from Current borrowings (Net)	(141.66)	8.48
Principal payments of lease liability	(43.11)	(31.18)
Interest expense (including lease liability)	(188.51)	(237.30)
Dividend paid including DDT	(186.02)	(186.02)
Net cash generated in financing activities	(701.38)	(373.08)
Net Increase/ (Decrease) In Cash and Cash Equivalents	(123.69)	268.11
Add: Cash and Cash equivalents at the beginning of the year	(863.26)	(1109.77)
Effect of exchange gain on cash and cash equivalents	14.03	1.70
Cash and cash equivalents at the end of the period	(972.92)	(839.96)

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 1st November, 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) Details of forex loss / (gain) are given below:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
Forex loss/ (gain)	(8.59)	(71.86)	36.47	27.88	(71.73)	(137.00)

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

Place: SECUNDERABAD
Date : 1st November, 2021



(Signature)
GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

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

To
The Board of Directors of
Pokarna Limited

1. We have reviewed the accompanying Statement of Consolidated Unaudited financial results ("the statement") of Pokarna Limited ("the Parent") and its subsidiary Pokarna Engineered Stone Limited (the parent and its subsidiary together referred to as "the Group"), for the quarter ended 30th September 2021 and the consolidated year to date results for the period 1st April 2021 to 30th September 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



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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 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, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with recognition and measurement principles laid down in Ind AS 34, prescribed under Section 133 of the Act, as amended, read with relevant rules issued thereunder and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

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

(Manoj Kumar Bihani)
Partner
M. No: 234629



UDIN: 21234629AAAAEM3586
Date: 01.11.2021
Place: Hyderabad

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 2021						
(₹ in lakhs except per share data)						
S.No.	Particulars	Quarter Ended			Half Year Ended	
		30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	30.06.2021 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
1	a. Revenue from operations	14842.14	9382.72	10543.93	25386.07	12115.22
	b. Other Income	59.38	125.63	64.46	123.82	163.96
	Total Revenue (a+b)	14901.52	9508.35	10608.39	25509.89	12279.18
2	Expenses					
	(a) Cost of materials consumed	6031.57	2497.71	5458.91	11490.48	3350.76
	(b) Purchase of stock-in-trade	11.15	13.96	10.47	21.61	19.72
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1040.84)	191.63	(2491.16)	(3532.00)	161.41
	(d) Employee benefits expense	1358.27	858.96	1100.58	2458.85	1594.69
	(e) Finance costs	965.66	534.29	848.36	1814.02	1025.21
	(f) Depreciation and amortisation expense	942.52	533.89	937.52	1880.04	1078.41
	(g) Other Expenses	3993.66	1989.41	4208.11	8201.77	3400.14
	Total Expenses	12261.99	6619.85	10072.79	22334.77	10630.34
3	Profit before exceptional and extraordinary items and tax (1-2)	2639.53	2888.50	535.60	3175.12	1648.84
4	Exceptional items	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	2639.53	2888.50	535.60	3175.12	1648.84
6	Extraordinary items	-	-	-	-	-
7	Profit before tax (5-6)	2639.53	2888.50	535.60	3175.12	1648.84
8	Tax expense					
	(i) Current tax, net of MAT entitlement	192.15	661.25	118.22	310.36	661.25
	(ii) Deferred tax	407.49	134.36	13.14	420.63	(178.18)
9	Net Profit / (Loss) for the period (7-8)	2039.89	2092.85	404.24	2444.13	1165.73
10	Other Comprehensive Income					
	(i) (a) Items that will not be reclassified to profit or loss	46.42	19.26	39.41	85.84	17.40
	(b) Tax on items that will not be reclassified to profit or loss	(11.68)	(4.85)	(9.92)	(21.60)	(4.38)
	(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	34.74	14.41	29.49	64.24	13.02
11	Total Comprehensive Income for the period (9+10)	2074.63	2107.26	433.73	2508.37	1178.75
12	Net Profit / (Loss) attributable to					
	-Owners	2039.89	2092.85	404.24	2444.13	1165.73
	-Non Controlling interest	-	-	-	-	-
	Other comprehensive income attributable to					
	-Owners	34.74	14.41	29.49	64.24	13.02
	-Non Controlling interest	-	-	-	-	-
	Total comprehensive income attributable to					
	-Owners	2074.63	2107.26	433.73	2508.37	1178.75
	-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	-	-	-	-	35936.77
15	Earnings Per Share (of ₹2/- each) (not annualized):					
	(a) Basic	6.58	6.75	1.30	7.88	3.76
	(b) Diluted	6.58	6.75	1.30	7.88	3.76

Segment wise Revenue, Results and Assets and Liabilities						
S.No.	Particulars	Quarter Ended			Half Year Ended	
		30.09.2021 (Unaudited)	30.09.2020 (Unaudited)	30.06.2021 (Unaudited)	30.09.2021 (Unaudited)	30.09.2020 (Unaudited)
1	Segment Revenue					
	a) Granites	1337.85	2559.03	2529.82	3867.67	3065.65
	b) Apparels	96.18	34.76	47.76	143.94	50.92
	c) Quartz Surfaces	13426.02	6796.84	7979.15	21405.17	9007.61
	Total	14860.05	9390.63	10556.73	25416.78	12124.22
	Less: Inter Segment Revenue	17.91	7.91	12.80	30.71	9.00
	Sales/Income from Operations	14842.14	9382.72	10543.93	25386.07	12115.22
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.					
	a) Granites	333.95	955.63	725.15	1059.10	674.14
	b) Apparels	(24.63)	(47.63)	(35.97)	(60.78)	(104.50)
	c) Quartz Surfaces	4238.39	3048.68	1632.30	5870.86	3182.82
	Total	4547.71	3956.68	2321.48	6869.18	3752.46
	Less: (i) Finance Cost	965.66	534.25	848.36	1814.02	1025.21
	(ii) Unallocable expense	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-
	(iv) Depreciation and amortization expense	942.52	533.89	937.52	1880.04	1078.41
	Total Segments Profit Before Tax	2639.53	2888.50	535.60	3175.12	1648.84
	Less: Tax expense	599.64	795.65	131.36	730.95	483.11
	Net Profit/(Loss) for the period	2039.89	2092.85	404.24	2444.13	1165.73
3	Segment Assets					
	Granites	12614.10	11962.27	12479.06	12614.10	11962.27
	Apparels	1915.28	2258.63	2013.50	1915.28	2258.63
	Quartz Surfaces	92670.60	81809.89	88693.43	92670.60	81809.89
	Unallocable assets	-	-	-	-	-
	Total	107199.98	96030.79	103185.99	107199.98	96030.79
	Segment Liabilities					
	Granites	6966.83	6582.65	6858.05	6966.83	6582.65
	Apparels	693.46	932.58	759.34	693.46	932.58
	Quartz Surfaces	60660.50	53653.06	58578.01	60660.50	53653.06
	Unallocable liabilities	-	-	-	-	-
	Total	68320.79	61168.29	66195.40	68320.79	61168.29

Statement of Assets and Liabilities			₹ in Lakhs
	Particulars	As at 30th September, 2021 (Un Audited)	As at 31st March, 2021 (Audited)
I	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	69851.55	69870.72
	b) Capital work - In - progress	6339.56	6480.81
	(c) Intangible Assets	46.54	48.70
	(d) Financial Assets		
	(i) Loans	148.01	148.01
	(ii) Other financial assets	180.78	1499.11
	(e) Deferred tax Asset (net)	-	-
	(f) Other non-current assets	1499.01	1412.92
	Total of Non - Current Assets	78065.45	79460.27
2	Current Assets		
	(a) Inventories	14834.46	11092.94
	(b) Financial Assets		
	(i) Trade Receivables	8848.47	4341.21
	(ii) Cash and cash equivalents	1578.84	1210.52
	(iii) Bank balances other than Cash	605.34	1437.62
	(iv) Loans	181.18	196.97
	(v) Other financial assets	42.86	132.56
	(c) Current tax assets (net)	7.16	7.15
	(d) Other Current Assets	3036.22	2424.94
	Total of Current Assets	29134.53	20843.91
	Total Assets	107199.98	100304.18
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	620.08	620.08
	(b) Other equity	38259.11	35936.77
	Total Equity	38879.19	36556.85
	LIABILITIES		
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	38141.59	22624.22
	(ii) Other financial liabilities	349.16	399.07
	(b) Provisions	653.87	666.43
	(c) Deferred Tax Liabilities (Net)	861.96	768.74
	(d) Other non-current liabilities	1240.33	18567.17
	Total of Non - current Liabilities	41246.91	43025.63
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	11783.46	8029.01
	(ii) Trade Payables		
	a) total outstanding dues of micro enterprises and small enterprises	419.09	46.30
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	7888.43	4554.65
	(iii) Other Financial Liabilities	124.92	160.01
	(b) Other Current Liabilities	4997.07	5966.21
	(c) Provisions	1169.27	1097.68
	(d) Current Tax Liabilities (net)	691.64	867.84
	Total of Current Liabilities	27073.88	20721.70
	Total Equity and Liabilities	107199.98	100304.18



Cash Flow Statement			₹ in Lakhs	
Particulars	FOR THE HALF YEAR ENDED 30.09.2021		FOR THE HALF YEAR ENDED 30.09.2020	
	(Unaudited)		(Unaudited)	
CASH FLOWS FROM OPERATING ACTIVITIES				
Profit Before Tax	3175.12		1648.84	
Adjustments:				
Depreciation and amortization expense	1880.04		1078.41	
Loss/ (Profit) on Sale of property, plant and equipment	29.63		(0.56)	
Gain on modification of lease	(1.81)		(20.81)	
Unrealized foreign exchange (gain) / loss	(403.32)		42.80	
Sundry Credit Balances written back	(2.03)		0.00	
Provision for Doubtful Debts	(9.51)		16.23	
Provision for warranties	70.90		80.26	
Interest expense	1814.02		1025.21	
Interest income	(88.20)		(65.78)	
Operating profit before working capital changes	6464.84		3803.60	
Changes in working capital and other provisions:				
(Increase)/Decrease in Trade Receivables	(4365.23)		(1224.18)	
(Increase)/Decrease in Inventories	(3741.52)		(13.04)	
(Increase)/Decrease in Financial Assets	2240.32		76.41	
(Increase)/Decrease in Non - Financial Assets	(681.59)		(50.44)	
Increase/(Decrease) in Provisions	(9.84)		57.22	
Increase/(Decrease) in Non - Financial Liabilities	(1.12)		0.00	
Increase/(Decrease) in Trade and Other Payables	(13991.49)		1661.15	
Cash generated from operations	(14085.63)		4310.72	
Income taxes paid, (net of refunds)	(835.60)		(312.68)	
Net cash flow generated by operating activities	(14921.23)		3998.04	
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Property, Plant and Equipment / Intangible assets	(1857.62)		(4796.81)	
Proceeds from sale of Property, Plant and Equipment	95.70		157.28	
Interest income	88.20		66.78	
Net cash used in investing activities	(1673.72)		(4572.75)	
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Non-current borrowings	14161.33		1964.82	
Repayment of Non-current borrowings	1301.04		(1942.08)	
(Repayment) / Proceeds from Current borrowings (Net)	413.70		1629.19	
Principal payments of lease liability	(67.76)		(53.15)	
Interest expense (including lease liability)	(1814.02)		(1025.21)	
Dividend paid including DDT	(186.02)		(186.02)	
Net cash generated in financing activities	13808.27		387.55	
Net Increase/ (Decrease) in Cash and Cash Equivalents	(2786.68)		(187.16)	
Add: Cash and Cash equivalents at the beginning of the year	(327.77)		(468.47)	
Effect of exchange gain on cash and cash equivalents	176.81		32.16	
Cash and cash equivalents at the end of the period	(2937.64)		(623.47)	

Notes:-

- 1) The Consolidated Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 1st November, 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 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).
- 4) Details of forex loss / (gain) are given below:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
Forex loss / (gain)	(374.94)	(54.34)	713.81	338.87	(17.98)	(387.44)

- 5) Previous period's / year's figures have been regrouped / rearranged wherever necessary.
- 6) The abstract of Financial Results on Standalone basis for the quarter and year ended 30.09.2021 is given below:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2021	30.09.2020	30.06.2021	30.09.2021	30.09.2020	31.03.2021
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	1434.03	2593.79	2577.58	4011.61	3116.61	7693.41
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	14.55	530.65	376.44	390.98	(201.30)	93.12
Net Profit / (Loss) for the period after tax	12.51	411.21	282.71	295.21	(133.09)	28.50
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	24.26	405.82	305.80	330.07	(136.64)	48.82

Place: SECUNDERABAD
Date : 1st November, 2021



GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

