



Pokarna Limited

Date: 9th November, 2022

BSE Limited,
PhirozeJeebhoy 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 9th November, 2022

This is to inform you that the Board of Directors of the Company at its Meeting held on 9th November, 2022 have, approved Unaudited Standalone and Consolidated Financial Results of the Company for the Second Quarter and Half Year ended 30th September, 2022.

This is intimation under Regulations 30 and 33 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 Second Quarter and Half Year ended 30th September, 2022, along with the Limited Review Report thereon, issued by the Statutory Auditors, M/s. S. Daga & Co., Chartered Accountants.

The Meeting of the Board of Directors of the Company commenced at 12:30 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

Encl: a/a

CIN: L14102TG1991PLC013299

Registered and Corporate Office: Surya Towers, 105, Sardar Patel Road, Secunderabad 500 003, Telangana, India.

Phone: +91 40 6631 0111, **Email:** contact@pokarna.com, **Web:** www.pokarna.com

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 2022

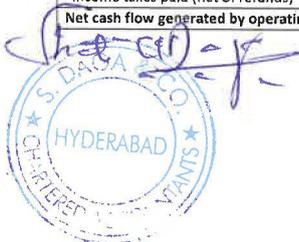
S.No.	Particulars	₹ in Lakhs except per share data					
		Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	30.06.2022 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
1	a. Revenue from operations	1272.73	1434.03	2070.21	3342.94	4011.61	6970.29
	b. Other Income	291.93	18.58	5.18	297.11	27.44	60.11
	Total Revenue (a+b)	1564.66	1452.61	2075.39	3640.05	4039.05	7030.40
2	Expenses						
	(a) Cost of materials consumed	84.87	189.10	109.04	193.91	362.18	648.89
	(b) Purchase of stock-in-trade	45.88	11.14	2.26	48.14	21.61	102.37
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(37.84)	(481.54)	166.02	128.17	(380.72)	(576.82)
	(d) Employee benefits expense	405.11	468.44	450.14	855.25	929.99	1683.68
	(e) Finance costs	95.81	93.25	102.54	198.35	188.51	381.87
	(f) Depreciation and amortisation expense	215.08	220.75	218.43	433.51	452.53	895.80
	(g) Other Expenses	634.92	936.92	947.25	1582.18	2073.97	3857.64
	Total Expenses	1443.83	1438.06	1995.68	3439.51	3648.07	6993.43
3	Profit before exceptional and extraordinary items and tax (1-2)	120.83	14.55	79.71	200.54	390.98	36.97
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	120.83	14.55	79.71	200.54	390.98	36.97
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	120.83	14.55	79.71	200.54	390.98	36.97
8	Tax expense						
	(i) Current tax	7.88	20.46	41.52	49.41	138.68	103.33
	(ii) Deferred tax	(21.15)	(18.42)	(24.77)	(45.92)	(42.91)	(74.75)
9	Net Profit / (Loss) for the period (7-8)	134.10	12.51	62.96	197.05	295.21	8.39
10	Other Comprehensive Income						
	(i) (a) Items that will not be reclassified to profit or loss	9.02	15.71	19.47	28.50	46.58	106.62
	(b) Tax on items that will not be reclassified to profit or loss	(2.27)	(3.96)	(4.90)	(7.17)	(11.72)	(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	6.75	11.75	14.57	21.33	34.86	79.79
11	Total Comprehensive Income for the period (9+10)	140.85	24.26	77.53	218.38	330.07	88.18
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	-	-	-	-	-	-
14	Earnings Per Share (of ₹.2/- each) (not annualized):						12299.35
	(a) Basic	0.43	0.04	0.20	0.64	0.95	0.03
	(b) Diluted	0.43	0.04	0.20	0.64	0.95	0.03

Segment wise Revenue, Results and Assets and Liabilities							₹ in Lakhs
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	30.06.2022 (Unaudited)	30.09.2022 (Unaudited)	30.09.2021 (Unaudited)	31.03.2022 (Audited)
		1	Segment Revenue				
a)	Granites	1176.35	1337.85	1988.80	3165.15	3867.67	6643.44
b)	Apparels	96.38	96.18	89.73	186.11	143.94	338.88
	Total	1272.73	1434.03	2078.53	3351.26	4011.61	6982.32
	Less: Inter Segment Revenue	-	-	8.32	8.32	-	12.03
	Sales/Income from Operations	1272.73	1434.03	2070.21	3342.94	4011.61	6970.29
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	417.68	346.29	399.70	817.38	1081.60	1330.14
b)	Apparels	14.04	(17.74)	0.98	15.02	(49.58)	(15.50)
	Total	431.72	328.55	400.68	832.40	1032.02	1314.64
	Less : i) Finance Cost	95.81	93.25	102.54	198.35	188.51	381.87
	(ii) Unallocable expense	-	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	215.08	220.75	218.43	433.51	452.53	895.80
	Total Segments Profit Before Tax	120.83	14.55	79.71	200.54	390.98	36.97
	Less. Tax expense	(13.27)	2.04	16.75	3.49	95.77	28.58
	Net Profit/(Loss) for the period	134.10	12.51	62.96	197.05	295.21	8.39
3	Segment Assets						
	Granites	11932.50	12790.45	11610.68	11932.50	12790.45	12534.39
	Apparels	1812.85	1915.28	1754.77	1812.85	1915.28	1791.71
	Unallocable assets	6116.38	6115.88	6116.38	6116.38	6115.88	6116.38
	Total	19861.73	20821.61	19481.83	19861.73	20821.61	20442.48
	Segment Liabilities						
	Granites	6209.75	6966.83	5860.80	6209.75	6966.83	6905.64
	Apparels	700.20	693.46	624.07	700.20	693.46	617.41
	Unallocable liabilities	-	-	-	-	-	-
	Total	6909.95	7660.29	6484.87	6909.95	7660.29	7523.05



Statement of Assets and Liabilities		₹ in Lakhs	
Particulars	As at	As at	
	30th September, 2022	31st March, 2022	
	(Un Audited)	(Audited)	
I ASSETS			
1 Non-Current Assets			
a) Property, Plant and Equipment	7695.37	7984.44	
b) Capital work - in - progress	55.85	79.37	
(c) Intangible Assets	42.22	44.38	
(d) Financial Assets			
(i) Investment			
(ii) Loans	6116.38	6116.38	
(iii) Other financial assets	128.35	159.55	
(e) Other non-current assets	633.09	329.85	
Total of Non - Current Assets	7.01	10.01	
	14678.27	14723.98	
2 Current Assets			
(a) Inventories	3567.24	3739.39	
(b) Financial Assets			
(i) Trade Receivables	717.73	770.92	
(ii) Cash and cash equivalents	92.61	319.77	
(iii) Bank balances other than Cash	103.07	84.52	
(iv) Loans	168.70	304.53	
(v) Other financial assets	0.96	2.74	
(c) Current tax assets (net)	5.30	5.30	
(d) Other Current Assets	527.85	489.55	
Total of Current Assets	5183.46	5716.72	
Total Assets	19861.73	20440.70	
II EQUITY AND LIABILITIES			
1 Equity			
(a) Equity share capital	620.08	620.08	
(b) Other equity	12331.70	12299.35	
Total Equity	12951.78	12919.43	
LIABILITIES			
2 Non-Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	1792.80	1762.54	
(ia) Lease Liabilities	295.18	208.60	
(ii) Other financial liabilities	-	-	
(b) Provisions	341.18	335.84	
(c) Deferred Tax Liabilities (Net)	166.43	205.18	
Total of Non - current Liabilities	2595.59	2512.16	
3 Current Liabilities			
(a) Financial Liabilities			
(i) Borrowings	2798.41	2723.78	
(ia) Lease Liabilities	53.84	92.71	
(ii) Trade Payables			
a) total outstanding dues of micro enterprises and small enterprises	8.52	0.91	
b) total outstanding dues of creditors other than micro enterprises and small enterprises	631.99	580.91	
(iii) Other Financial Liabilities	26.54	11.02	
(b) Other Current Liabilities	679.16	1506.16	
(c) Provisions	24.20	26.48	
(d) Current Tax Liabilities (net)	91.70	67.14	
Total of Current Liabilities	4314.36	5009.11	
Total Equity and Liabilities	19861.73	20440.70	

Cash Flow Statement		₹ in Lakhs	
Particulars	FOR THE HALF YEAR ENDED	FOR THE HALF YEAR ENDED	
	30.09.2022	30.09.2021	
	(Unaudited)	(Unaudited)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit Before Tax	200.54	390.98	
Adjustments:			
Depreciation and amortization expense	433.51	452.53	
Loss/ (Profit) on Sale of property, plant and equipment	(0.08)	30.45	
Unrealized foreign exchange (gain) / loss	77.41	0.91	
Gain on modification of lease	(8.03)	(1.81)	
Provision for Doubtful Debts	1.97	(6.28)	
Interest expense	198.35	188.51	
Interest income	(6.01)	(6.08)	
Dividend income	(250.24)	-	
Operating profit before working capital changes	647.42	1049.21	
Changes in working capital and other provisions:			
(Increase)\Decrease in Trade Receivables	53.45	219.64	
(Increase)\Decrease in Inventories	172.16	(298.70)	
(Increase)\Decrease in Financial Assets	(152.98)	(1.94)	
(Increase)\Decrease in Non - Financial Assets	(36.68)	122.83	
Increase\Decrease in Provisions	3.06	(10.46)	
Increase\Decrease in Non - Financial Liabilities	-	(1.12)	
Increase\Decrease in Trade and Other Payables	(450.91)	(399.18)	
Cash generated from operations	235.52	680.28	
Income taxes paid (net of refunds)	(24.84)	(5.14)	
Net cash flow generated by operating activities	210.68	675.14	



CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment / Intangible assets	(34.75)	(135.09)
Proceeds from sale of Property, Plant and Equipment	0.96	31.56
Interest income	6.01	6.08
Dividend income	250.24	-
Net cash used in investing activities	222.46	(97.45)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Non-current borrowings	-	48.61
Repayment of Non-current borrowings	(277.13)	(189.16)
(Repayment) / Proceeds from Current borrowings (Net)	(223.56)	(143.19)
Principal payments of lease liability	(45.53)	(43.12)
Interest expense (including lease liability)	(198.35)	(188.51)
Dividend paid including DDT	(186.02)	(186.02)
Net cash generated in financing activities	(930.59)	(701.39)
Net Increase/ (Decrease) in Cash and Cash Equivalents	(497.45)	(123.70)
Add: Cash and Cash equivalents at the beginning of the year	(873.23)	(863.26)
Effect of exchange gain on cash and cash equivalents	11.27	14.04
Cash and cash equivalents at the end of the period	(1359.41)	(972.92)

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 November, 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.

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:

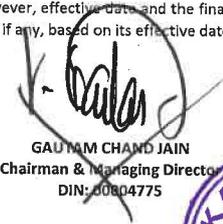
Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
Forex loss/ (gain)	44.33	(8.59)	46.08	90.41	27.88	44.40

4) 'Other Income' for the quarter and half year ending 30.09.2022 includes interim dividend of Rs.250.24 Lakhs received from wholly owned subsidiary company Pokarna Engineered Stone Limited .

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

Place: Mekaguda, R R District
Date : 9th November, 2022


GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00804775



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 2022

(' in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	21334.70	14842.14	24008.94	45343.64	25386.07	65019.08
	b. Other Income	77.85	59.38	29.90	107.75	123.82	253.07
	Total Revenue (a+b)	21412.55	14901.52	24038.84	45451.39	25509.89	65272.15
2	Expenses						
	(a) Cost of materials consumed	8265.82	6031.57	9874.19	18140.02	11490.48	27865.36
	(b) Purchase of stock-in-trade	45.88	11.15	2.26	48.15	21.61	102.37
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	775.53	(1040.84)	383.75	1159.29	(3532.00)	(4461.05)
	(d) Employee benefits expense	1564.14	1358.27	1546.03	3110.17	2458.85	5286.40
	(e) Finance costs	933.59	965.66	948.12	1881.70	1814.02	3605.87
	(f) Depreciation and amortisation expense	1045.90	942.52	1033.93	2079.82	1880.04	3857.33
	(g) Other Expenses	5404.92	3993.66	6310.16	11715.08	8201.77	18826.63
	Total Expenses	18095.78	12261.99	20098.44	38134.23	22334.77	55082.91
3	Profit before exceptional and extraordinary items and tax (1-2)	3376.77	2639.53	3940.40	7317.16	3175.12	10189.24
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	3376.77	2639.53	3940.40	7317.16	3175.12	10189.24
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	3376.77	2639.53	3940.40	7317.16	3175.12	10189.24
8	Tax expense						
	(i) Current tax, net of MAT entitlement	974.38	192.15	1,166.52	2140.90	310.36	1118.26
	(ii) Deferred tax	1.67	407.49	(75.18)	(73.51)	420.63	1240.98
9	Net Profit / (Loss) for the period (7-8)	2400.72	2039.89	2849.06	5249.77	2444.13	7830.00
10	Other Comprehensive Income						
	(i) (a) Items that will not be reclassified to profit or loss	23.27	46.42	12.27	35.53	85.84	118.96
	(b) Tax on items that will not be reclassified to profit or loss	(5.86)	(11.68)	(3.09)	(8.94)	(21.60)	(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	17.41	34.74	9.18	26.59	64.24	89.02
11	Total Comprehensive Income for the period (9+10)	2418.13	2074.63	2858.24	5276.36	2508.37	7919.02
12	Net Profit / (Loss) attributable to						
	-Owners	2400.72	2039.89	2849.06	5249.77	2444.13	7830.00
	-Non Controlling interest	-	-	-	-	-	-
	Other comprehensive income attributable to						
	-Owners	17.41	34.74	9.18	26.59	64.24	89.02
	-Non Controlling interest	-	-	-	-	-	-
	Total comprehensive income attributable to						
	-Owners	2418.13	2074.63	2858.24	5276.36	2508.37	7919.02
	-Non Controlling interest	-	-	-	-	-	-
13	Paid-up equity share capital (Face Value of ₹.2/- each)	620.08	620.08	620.08	620.08	620.08	620.08
14	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	43669.76
15	Earnings Per Share (of ₹.2/- each) (not annualized):						
	(a) Basic	7.74	6.58	9.19	16.93	7.88	25.25
	(b) Diluted	7.74	6.58	9.19	16.93	7.88	25.25

Segment wise Revenue, Results and Assets and Liabilities							₹ in Lakhs
S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
	a) Granites	1176.35	1337.85	1988.80	3165.15	3867.67	6643.44
	b) Apparels	96.38	96.18	89.73	186.11	143.94	338.88
	c) Quartz Surfaces	20092.80	13426.02	21942.63	42035.42	21405.17	58100.90
	Total	21365.53	14860.05	24021.16	45386.68	25416.78	65083.22
	Less: Inter Segment Revenue	30.83	17.91	12.22	43.04	30.71	64.14
	Sales/Income from Operations	21334.70	14842.14	24008.94	45343.64	25386.07	65019.08
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
	a) Granites	411.15	333.95	397.08	808.27	1059.10	1294.37
	b) Apparels	(11.76)	(24.63)	(1.80)	(13.56)	(60.78)	(37.85)
	c) Quartz Surfaces	4956.87	4238.39	5527.17	10484.02	5870.86	16396.26
	Total	5356.26	4547.71	5922.45	11278.68	6869.18	17652.78
	Less : (i) Finance Cost	933.59	965.66	948.12	1881.70	1814.02	3605.87
	(ii) Unallocable expense	-	-	-	-	-	0.34
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	1045.90	942.52	1033.93	2079.82	1880.04	3857.33
	Total Segments Profit Before Tax	3376.77	2639.53	3940.40	7317.16	3175.12	10189.24
	Less: Tax expense	976.05	599.64	1091.34	2067.39	730.99	2359.24
	Net Profit/(Loss) for the period	2400.72	2039.89	2849.06	5249.77	2444.13	7830.00
3	Segment Assets						
	Granites	11930.83	12614.10	11607.73	11930.83	12614.10	12534.39
	Apparels	1812.17	1915.28	1754.77	1812.17	1915.28	1789.94
	Quartz Surfaces	103643.91	92670.60	104642.36	103643.91	92670.60	102833.13
	Unallocable assets	0.66	-	0.66	0.66	-	0.66
	Total	117387.57	107199.98	118005.52	117387.57	107199.98	117158.12
	Segment Liabilities						
	Granites	6209.75	6966.83	5860.80	6209.75	6966.83	6905.64
	Apparels	700.20	693.46	615.13	700.20	693.46	615.63
	Quartz Surfaces	61097.44	60660.50	64381.51	61097.44	60660.50	65347.00
	Unallocable liabilities	-	-	-	-	-	-
	Total	68007.39	68320.79	70857.44	68007.39	68320.79	72868.27



Particulars		₹ in Lakhs	
		As at 30th September, 2022	As at 31st March, 2022
		(Un Audited)	(Audited)
I	ASSETS		
1	Non-Current Assets		
	a) Property, Plant and Equipment	74558.60	75772.75
	b) Capital work - in - progress	102.12	100.74
	(c) Intangible Assets	42.22	44.38
	(d) Financial Assets		
	(i) Loans		
	(ii) Other financial assets	148.01	179.21
	(e) Deferred tax Asset (net)	1049.58	654.44
	(f) Other non-current assets		
		171.67	618.64
	Total of Non - Current Assets	76072.20	77370.16
2	Current Assets		
	(a) Inventories	16885.04	18340.58
	(b) Financial Assets		
	(i) Trade Receivables	16057.62	14315.19
	(ii) Cash and cash equivalents	3311.16	2316.47
	(iii) Bank balances other than Cash	846.88	824.99
	(iv) Loans	215.89	352.24
	(v) Other financial assets	23.78	77.30
	(c) Current tax assets (net)	5.30	5.30
	(d) Other Current Assets	3969.70	3555.89
	Total of Current Assets	41315.37	39787.96
	Total Assets	117387.57	117158.12
II	EQUITY AND LIABILITIES		
1	Equity		
	(a) Equity share capital	620.08	620.08
	(b) Other equity	48760.11	43669.77
	Total Equity	49380.19	44289.85
	LIABILITIES		
2	Non-Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings		
	(ia) Lease Liabilities	37412.26	38445.32
	(ii) Other financial liabilities	436.38	326.89
	(b) Provisions	735.28	685.67
	(c) Deferred Tax Liabilities (Net)	1970.51	1237.64
	(d) Other non-current liabilities	486.75	860.41
	Total of Non - current Liabilities	41041.18	41555.93
3	Current Liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	13251.49	12572.69
	(ia) Lease liabilities	95.63	117.77
	(ii) Trade Payables		
	a) total outstanding dues of micro enterprises and small enterprises	457.53	333.29
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	7721.99	10446.02
	(iii) Other Financial Liabilities	28.74	12.95
	(b) Other Current Liabilities	3690.75	5414.70
	(c) Provisions	1153.97	1172.14
	(d) Current Tax Liabilities (net)	566.10	1242.78
	Total of Current Liabilities	26966.20	31312.34
	Total Equity and Liabilities	117387.57	117158.12



Cash Flow Statement		₹ in Lakhs	
Particulars	FOR THE HALF YEAR ENDED 30.09.2022	FOR THE HALF YEAR ENDED 30.09.2021	
	(Unaudited)	(Unaudited)	
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit Before Tax	7317.16	3175.12	
Adjustments:			
Depreciation and amortization expense	2079.82	1880.04	
Loss/ (Profit) on Sale of property, plant and equipment	(0.08)	29.63	
Gain on modification of lease	(9.24)	(1.81)	
Unrealized foreign exchange (gain) / loss	282.22	(403.32)	
Sundry Credit Balances written back	-	(2.03)	
Provision for Doubtful Debts	(0.01)	(9.51)	
Sundry Debit Balances written off	0.73	-	
Provision for warranties	(13.22)	70.90	
Interest expense	1881.70	1814.02	
Interest income	(30.59)	(88.20)	
Operating profit before working capital changes	11508.49	6464.84	
Changes in working capital and other provisions:			
(Increase)\Decrease in Trade Receivables	(1153.57)	(4365.23)	
(Increase)\Decrease in Inventories	1455.54	(3741.52)	
(Increase)\Decrease in Financial Assets	(195.96)	2240.32	
(Increase)\Decrease in Non - Financial Assets	23.25	(689.91)	
Increase\Decrease in Provisions	44.67	(9.84)	
Increase\Decrease in Non - Financial Liabilities	-	(1.12)	
Increase\Decrease in Trade and Other Payables	(2784.22)	3450.13	
Cash generated from operations	8898.20	3347.67	
Income taxes paid, (net of refunds)	(2020.14)	(835.60)	
Net cash flow generated by operating activities	6878.06	2512.07	
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Property, Plant and Equipment / Intangible assets	(1925.70)	(19290.92)	
Proceeds from sale of Property, Plant and Equipment	81.10	95.70	
Interest income	30.59	88.20	
Net cash used in investing activities	(1814.01)	(19107.02)	
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from Non-current borrowings	1002.56	16301.57	
Repayment of Non-current borrowings	(3893.17)	(855.59)	
(Repayment) / Proceeds from Current borrowings (Net)	242.45	430.09	
Principal payments of lease liability	(67.40)	(67.76)	
Interest expense (including lease liability)	(1881.70)	(1814.02)	
Dividend paid including DDT	(186.02)	(186.02)	
Net cash generated in financing activities	(4783.28)	13808.27	
Net Increase/ (Decrease) in Cash and Cash Equivalents	280.77	(2786.68)	
Add: Cash and Cash equivalents at the beginning of the year	640.85	(327.77)	
Effect of exchange gain on cash and cash equivalents	453.10	176.81	
Cash and cash equivalents at the end of the period	1374.75	(2937.64)	

Notes:-

- The Consolidated Statement has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 9th November, 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 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.
- Details of forex loss / (gain) are given below:

Particulars	Quarter Ended		Half Year Ended		Year Ended
	30.09.2022	30.09.2021	30.06.2022	30.09.2021	31.03.2022
Forex loss / (gain)	(50.08)	(374.94)	165.52	115.44	338.87

- The abstract of Financial Results on Standalone basis for the quarter and period ended 30.09.2022 is given below:

Particulars	Quarter Ended			Half Year Ended		Year Ended
	30.09.2022	30.09.2021	30.06.2022	30.09.2022	30.09.2021	31.03.2022
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Total Revenue from operations	1272.73	1434.03	2070.21	3342.94	4011.61	6970.29
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	120.83	14.55	79.71	200.54	390.98	36.97
Net Profit / (Loss) for the period after tax	134.10	12.51	62.96	197.05	295.21	8.39
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)]	140.85	24.26	77.53	218.38	330.07	88.18

Note: 'Other income' for the quarter and half year ending 30.09.2022 includes interim dividend of Rs.250.24 Lakhs received from wholly owned subsidiary company Pokarna Engineered Stone Limited.

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

Place: Mekaguda, R R District
Date : 9th November, 2022

K. Chand Jain
GAURAM CHAND JAIN
Chairman & Managing Director
DIN: 0000775



S. Daga & Co., Chartered Accountants

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

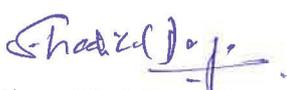
1. We have reviewed the accompanying statement of **standalone** unaudited financial results ('the Statement') of **Pokarna Limited** ('the Company') for the quarter ended 30th September 2022 and the year to date results for the period 1st April 2022 to 30th September 2022, being submitted by the Company 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 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 terms of the Listing Regulations, 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 000669S)


(Shantilal Daga)

Partner

M. No. 011617

UDIN: 22011617BCPYF2845

Place: Mekaguda, R R District

Date: 09-11-2022



S. Daga & Co., Chartered Accountants

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 subsidiaries Pokarna Engineered Stone Limited and Pokarna Foundation (the parent and its subsidiaries together referred to as "the Group"), for the quarter ended 30th September 2022 and the consolidated year to date results for the period 1st April 2022 to 30th September 2022, 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 information consists of making inquiries, primarily of



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.

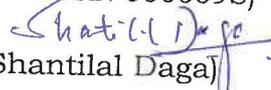
We also performed procedures in accordance with the SEBI Circular CIR/CFD/CMD1/44/2019 dated 29 March 2019 issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), to the extent applicable.

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

Name of the Company	Relationship
Pokarna Limited	Parent
Pokarna Engineered Stone Limited	Subsidiary
Pokarna Foundation	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 S Daga & Co.,
Chartered Accountants
(ICAI ERN 000669S)


(Shantilal Daga)
Partner

M. No. 011617
UDIN: 22011617BCPYAP9326
Place: Mekaguda, R R District
Date: 09-11-2022

