



## Pokarna Limited

Date: 30<sup>th</sup> January, 2025

To  
The Deputy General Manager  
BSE Limited  
1<sup>st</sup> 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

**Subject: Integrated Filing (Financial) for the quarter ended December 31, 2024**

Pursuant to the Securities and Exchange Board of India circular dated December 31, 2024, please find attached the Integrated Filing (Financial) for the quarter ended December 31, 2024.

The above information is also available on the website of the Company  
[www.pokarna.com](http://www.pokarna.com)

Thanking You,

Yours Faithfully,

**For Pokarna Limited**

**Pratima Khandu Gulankar**  
Company Secretary & Compliance Officer  
ACS:66794

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](mailto:contact@pokarna.com), Web: [www.pokarna.com](http://www.pokarna.com)

# **S. Daga & Co.,**

## **Chartered Accountants**

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**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 31<sup>st</sup> December 2024, 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 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)

Shanti Lal Daga  
Digitally signed by  
Shanti Lal Daga  
Date: 2025.01.30  
14:51:51 +05'30'



(Shantilal Daga)  
Partner  
Membership No. 011617

Place: Hyderabad  
Date: January 30, 2025  
UDIN NO – 25011617BMLBMM3089

**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 & NINE MONTHS ENDED 31st DECEMBER 2024**

(₹ In Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	667.38	538.27	853.39	2119.25	3156.41	3796.57
	b. Other Income	64.46	255.15	434.73	511.43	750.50	764.17
	<b>Total Revenue (a+b)</b>	<b>731.84</b>	<b>793.42</b>	<b>1288.12</b>	<b>2630.68</b>	<b>3906.91</b>	<b>4560.74</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	96.87	38.35	100.32	294.21	261.06	277.48
	(b) Purchase of stock-in-trade	-	-	-	28.81	42.30	65.11
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	32.53	79.22	14.54	(175.10)	543.51	420.58
	(d) Employee benefits expense	253.99	310.90	304.06	871.61	955.31	1274.96
	(e) Finance costs	97.67	93.60	116.43	322.44	297.76	396.90
	(f) Depreciation and amortisation expense	113.81	153.64	117.66	431.28	479.53	677.27
	(g) Other Expenses	437.70	437.69	550.69	1570.11	1523.62	2018.11
	<b>Total Expenses</b>	<b>1032.57</b>	<b>1113.40</b>	<b>1203.70</b>	<b>3343.36</b>	<b>4103.09</b>	<b>5130.41</b>
3	Profit before exceptional and extraordinary items and tax (1-2)	(300.73)	(319.98)	84.42	(712.68)	(196.18)	(569.67)
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	(300.73)	(319.98)	84.42	(712.68)	(196.18)	(569.67)
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	(300.73)	(319.98)	84.42	(712.68)	(196.18)	(569.67)
8	Tax expense						
	(i) Current tax	-	(7.52)	(3.69)	(3.69)	(7.52)	(7.52)
	(ii) Deferred tax (refer note 3)	(78.48)	(124.86)	262.46	60.41	(139.58)	(242.81)
9	<b>Net Profit / (Loss) from continuing operations for the period (7-8)</b>	<b>(222.25)</b>	<b>(187.60)</b>	<b>(174.35)</b>	<b>(769.40)</b>	<b>(49.08)</b>	<b>(319.34)</b>
10	Profit/(loss) from discontinued operations	10.37	(176.43)	7.95	22.99	(268.63)	(354.66)
11	Tax expenses/(income) of discontinued operations	-	(4.06)	-	-	14.40	-
12	Net Profit / (Loss) from discontinued operations for the period (10-11)	10.37	(172.37)	7.95	22.99	(283.03)	(354.66)
13	<b>Net profit/(loss) for the period (9+12)</b>	<b>(211.88)</b>	<b>(359.97)</b>	<b>(166.40)</b>	<b>(746.41)</b>	<b>(332.11)</b>	<b>(674.00)</b>
14	<b>Other Comprehensive Income</b>						
	(i) (a) Items that will not be reclassified to profit or loss	30.23	(1.96)	6.68	49.78	(16.45)	(13.95)
	(b) Tax on items that will not be reclassified to profit or loss	(7.61)	0.49	(1.68)	(12.53)	4.14	5.14
	(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>22.62</b>	<b>(1.47)</b>	<b>5.00</b>	<b>37.25</b>	<b>(12.31)</b>	<b>(8.81)</b>
15	<b>Total Comprehensive Income for the period (13+14)</b>	<b>(189.26)</b>	<b>(361.44)</b>	<b>(161.40)</b>	<b>(709.16)</b>	<b>(344.42)</b>	<b>(682.81)</b>
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	-	-	-	-	-	11357.33
18.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualised):						
	(a) Basic	(0.72)	(0.61)	(0.56)	(2.48)	(0.16)	(1.03)
	(b) Diluted	(0.72)	(0.61)	(0.56)	(2.48)	(0.16)	(1.03)
18.ii	Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualised):						
	(a) Basic	(0.68)	(1.16)	(0.54)	(2.41)	(1.07)	(2.17)
	(b) Diluted	(0.68)	(1.16)	(0.54)	(2.41)	(1.07)	(2.17)





Segment wise Revenue, Results and Assets and Liabilities							₹ in Lakhs
S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	<b>Segment Revenue</b>						
a)	Granites	667.38	538.27	853.39	2119.25	3156.41	3796.57
	<b>Total</b>	<b>667.38</b>	<b>538.27</b>	<b>853.39</b>	<b>2119.25</b>	<b>3156.41</b>	<b>3796.57</b>
	Less: Inter Segment Revenue	-	-	-	-	-	-
	<b>Sales/Income from Operations</b>	<b>667.38</b>	<b>538.27</b>	<b>853.39</b>	<b>2119.25</b>	<b>3156.41</b>	<b>3796.57</b>
2	<b>Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.</b>						
a)	Granites	(89.25)	(72.74)	318.51	41.04	581.11	504.50
	<b>Total</b>	<b>(89.25)</b>	<b>(72.74)</b>	<b>318.51</b>	<b>41.04</b>	<b>581.11</b>	<b>504.50</b>
	Less : i) Finance Cost	97.67	93.60	116.43	322.44	297.76	396.90
	(ii) Unallocable expense	-	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	113.81	153.64	117.66	431.28	479.53	677.27
	<b>Total Segments Profit Before Tax</b>	<b>(300.73)</b>	<b>(319.98)</b>	<b>84.42</b>	<b>(712.68)</b>	<b>(196.18)</b>	<b>(569.67)</b>
	Less: Tax expense	(78.48)	(132.38)	258.77	56.72	(147.10)	(250.33)
	<b>Net Profit/(Loss) from continuing operations</b>	<b>(222.25)</b>	<b>(187.60)</b>	<b>(174.35)</b>	<b>(769.40)</b>	<b>(49.08)</b>	<b>(319.34)</b>
	Net Profit/(Loss) from discontinuing operations	10.37	(172.37)	7.95	22.99	(283.03)	(354.66)
	<b>Net Profit/(Loss) for the period</b>	<b>(211.88)</b>	<b>(359.97)</b>	<b>(166.40)</b>	<b>(746.41)</b>	<b>(332.11)</b>	<b>(674.00)</b>
3	<b>Segment Assets</b>						
	Granites	10617.72	10257.52	10878.05	10617.72	10257.52	11283.06
	Unallocable assets	6116.38	6116.38	6116.38	6116.38	6116.38	6116.38
	Discontinued operations	193.88	1304.01	195.56	193.88	1304.01	200.80
	<b>Total</b>	<b>16927.98</b>	<b>17677.91</b>	<b>17189.99</b>	<b>16927.98</b>	<b>17677.91</b>	<b>17600.24</b>
	<b>Segment Liabilities</b>						
	Granites	5845.26	5145.16	5895.86	5845.26	5145.16	5582.94
	Unallocable liabilities	-	-	-	-	-	-
	Discontinued operations	0.49	216.95	22.65	0.49	216.95	39.89
	<b>Total</b>	<b>5845.75</b>	<b>5362.11</b>	<b>5918.51</b>	<b>5845.75</b>	<b>5362.11</b>	<b>5622.83</b>

**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 30th January, 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) The Finance (No.2) Act, 2024 withdrew indexation benefit on long term capital gain on sale of land and reduced effective tax rate from 22.88% (with indexation) to 14.30% (without indexation). Deferred tax liabilities have been remeasured at the prescribed rate on account of withdrawal of the indexation benefit and change in the tax rate, which has resulted in increase in deferred tax liabilities and corresponding deferred tax expense by Rs.231.81 lakhs which has been recognized in unaudited financial results during the previous quarter ended September 30, 2024. The cash outflow towards tax could be different at the time of sale depending on the actual gain and prevailing tax regulations.
- 4) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place: Atchutapuram, Andhra Pradesh  
Date : 30th January, 2025

  
GAUTAM CHAND JAIN  
Chairman & Managing Director  
DIN: 00084775



# S. Daga & Co., Chartered Accountants

## **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 31<sup>st</sup> December 2024, 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 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)

Shanti Lal Daga  
(Shantilal Daga)

Partner  
Membership No. 011617



Place: Hyderabad  
Date: January 30, 2025  
UDIN NO – 25011617BMLBML2351



**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 & NINE MONTHS ENDED 31st DECEMBER 2024**

(₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	22361.10	16460.06	25127.73	66745.05	52602.17	68761.40
	b. Other Income	1076.89	204.62	218.58	1773.34	872.62	1151.72
	<b>Total Revenue (a+b)</b>	<b>23437.99</b>	<b>16664.68</b>	<b>25346.31</b>	<b>68518.39</b>	<b>53474.79</b>	<b>69913.12</b>
2	<b>Expenses</b>						
	(a) Cost of materials consumed	7645.68	5760.26	7468.59	22652.11	18224.51	23927.09
	(b) Purchase of stock-in-trade	-	-	-	28.81	42.30	65.11
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	352.02	57.15	1498.46	520.23	714.72	719.53
	(d) Employee benefits expense	2339.44	1680.45	2522.34	7129.53	5142.58	6714.11
	(e) Finance costs	857.38	899.68	932.72	2671.52	3011.27	3898.63
	(f) Depreciation and amortisation expense	1061.72	1053.76	1052.20	3249.48	3140.68	4257.78
	(g) Other Expenses	4266.10	3618.02	5028.23	13942.85	11609.84	16368.88
	<b>Total Expenses</b>	<b>16522.34</b>	<b>13069.32</b>	<b>18502.54</b>	<b>50194.53</b>	<b>41885.90</b>	<b>55951.13</b>
3	<b>Profit before exceptional and extraordinary items and tax (1-2)</b>	<b>6915.65</b>	<b>3595.36</b>	<b>6843.77</b>	<b>18323.86</b>	<b>11588.89</b>	<b>13961.99</b>
4	Exceptional items	-	-	-	-	-	-
5	<b>Profit before extraordinary items and tax (3-4)</b>	<b>6915.65</b>	<b>3595.36</b>	<b>6843.77</b>	<b>18323.86</b>	<b>11588.89</b>	<b>13961.99</b>
6	Extraordinary items	-	-	-	-	-	-
7	<b>Profit before tax (5-6)</b>	<b>6915.65</b>	<b>3595.36</b>	<b>6843.77</b>	<b>18323.86</b>	<b>11588.89</b>	<b>13961.99</b>
8	<b>Tax expense</b>						
	(i) Current tax, net of MAT entitlement	1803.29	1323.30	1959.94	5062.74	3933.19	4665.19
	(ii) Deferred tax (refer note 3)	62.40	(34.48)	396.18	418.91	161.63	161.06
9	<b>Net Profit / (Loss) from continuing operations for the period (7-8)</b>	<b>5049.96</b>	<b>2306.54</b>	<b>4487.65</b>	<b>12842.21</b>	<b>7494.07</b>	<b>9135.74</b>
10	Profit/(loss) from discontinued operations	9.95	(187.37)	7.95	22.57	(294.53)	(399.48)
11	Tax expenses/(income) of discontinued operations	-	(4.06)	-	-	14.40	-
12	<b>Net Profit / (Loss) from discontinued operations for the period (10-11)</b>	<b>9.95</b>	<b>(183.31)</b>	<b>7.95</b>	<b>22.57</b>	<b>(308.93)</b>	<b>(399.48)</b>
13	<b>Net profit/(loss) for the period (9+12)</b>	<b>5059.91</b>	<b>2123.23</b>	<b>4495.60</b>	<b>12864.78</b>	<b>7185.14</b>	<b>8736.26</b>
14	<b>Other Comprehensive Income</b>						
	(i) (a) Items that will not be reclassified to profit or loss	16.75	17.13	26.82	73.56	(7.16)	(45.94)
	(b) Tax on items that will not be reclassified to profit or loss	(4.22)	(4.31)	(6.75)	(18.51)	1.80	13.19
	(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>12.53</b>	<b>12.82</b>	<b>20.07</b>	<b>55.05</b>	<b>(5.36)</b>	<b>(32.75)</b>
15	<b>Total Comprehensive Income for the period (9+10)</b>	<b>5072.44</b>	<b>2136.05</b>	<b>4515.67</b>	<b>12919.83</b>	<b>7179.78</b>	<b>8703.51</b>
16	<b>Net Profit / (Loss) attributable to</b>						
	-Owners	5059.91	2123.23	4495.60	12864.78	7185.14	8736.26
	-Non Controlling interest	-	-	-	-	-	-
	<b>Other comprehensive income attributable to</b>						
	-Owners	12.53	12.82	20.07	55.05	(5.36)	(32.75)
	-Non Controlling interest	-	-	-	-	-	-
	<b>Total comprehensive income attributable to</b>						
	-Owners	5072.44	2136.05	4515.67	12919.83	7179.78	8703.51
	-Non Controlling interest	-	-	-	-	-	-
17	<b>Paid-up equity share capital (Face Value of ₹.2/- each)</b>	<b>620.08</b>	<b>620.08</b>	<b>620.08</b>	<b>620.08</b>	<b>620.08</b>	<b>620.08</b>
18	<b>Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>58612.41</b>
19.i	<b>Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualised):</b>						
	(a) Basic	16.29	7.44	14.47	41.42	24.17	29.47
	(b) Diluted	16.29	7.44	14.47	41.42	24.17	29.47
19.ii	<b>Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualised):</b>						
	(a) Basic	16.32	6.85	14.50	41.49	23.17	28.18
	(b) Diluted	16.32	6.85	14.50	41.49	23.17	28.18



Segment wise Revenue, Results and Assets and Liabilities						₹ in Lakhs	
S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
a)	Granites	667.38	538.27	853.39	2119.25	3156.41	3796.57
b)	Quartz Surfaces	21696.10	15921.79	24274.34	64628.18	49445.76	64972.84
	<b>Total</b>	<b>22363.48</b>	<b>16460.06</b>	<b>25127.73</b>	<b>66747.43</b>	<b>52602.17</b>	<b>68769.41</b>
	Less: Inter Segment Revenue	2.38		-	2.38		8.01
	<b>Sales/Income from Operations</b>	<b>22361.10</b>	<b>16460.06</b>	<b>25127.73</b>	<b>66745.05</b>	<b>52602.17</b>	<b>68761.40</b>
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	(138.81)	(313.32)	(100.05)	(428.55)	(64.56)	(170.60)
b)	Quartz Surfaces	8973.57	5862.54	8928.75	24673.49	17805.82	22289.42
	<b>Total</b>	<b>8834.76</b>	<b>5549.22</b>	<b>8828.70</b>	<b>24244.94</b>	<b>17741.26</b>	<b>22118.82</b>
	Less: (i) Finance Cost	857.38	899.68	932.72	2671.52	3011.27	3898.63
	(ii) Unallocable expense	0.01	0.42	0.01	0.08	0.42	0.42
	(iii) Exceptional Items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	1061.72	1053.76	1052.20	3249.48	3140.68	4257.78
	<b>Total Segments Profit Before Tax</b>	<b>6915.65</b>	<b>3595.36</b>	<b>6843.77</b>	<b>18323.86</b>	<b>11588.89</b>	<b>13961.99</b>
	Less: Tax expense	1865.69	1288.82	2356.12	5481.65	4094.82	4826.25
	<b>Net Profit/(Loss) from continuing operations</b>	<b>5049.96</b>	<b>2306.54</b>	<b>4487.65</b>	<b>12842.21</b>	<b>7494.07</b>	<b>9135.74</b>
	Net Profit/(Loss) from discontinuing operations	9.95	(183.31)	7.95	22.57	(308.93)	(399.48)
	<b>Net Profit/(Loss) for the period</b>	<b>5059.91</b>	<b>2123.23</b>	<b>4495.60</b>	<b>12864.78</b>	<b>7185.14</b>	<b>8736.26</b>
3	Segment Assets						
	Granites	10613.36	10252.99	10873.65	10613.36	10252.99	11278.57
	Quartz Surfaces	124365.64	99679.09	118875.16	124365.64	99679.09	110089.00
	Unallocable assets	0.03	0.11	0.05	0.03	0.11	0.11
	Discontinued operations	193.88	1303.07	195.56	193.88	1303.07	200.80
	<b>Total</b>	<b>135172.91</b>	<b>111235.26</b>	<b>129944.42</b>	<b>135172.91</b>	<b>111235.26</b>	<b>121568.48</b>
	Segment Liabilities						
	Granites	5845.26	5145.16	5695.66	5845.26	5145.16	5582.94
	Quartz Surfaces	57360.86	48175.32	57332.25	57360.86	48175.32	56713.16
	Unallocable liabilities	-	-	-	-	-	-
	Discontinued operations	0.49	206.02	22.65	0.49	206.02	39.89
	<b>Total</b>	<b>63206.61</b>	<b>53526.50</b>	<b>63050.56</b>	<b>63206.61</b>	<b>53526.50</b>	<b>62335.99</b>

#### 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 30th January, 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.
- 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.
- The Finance (No.2) Act, 2024 withdrew indexation benefit on long term capital gain on sale of land and reduced effective tax rate from 22.88% (with indexation) to 14.30% (without indexation). Deferred tax liabilities have been remeasured at the prescribed rate on account of withdrawal of the indexation benefit and change in the tax rate, which has resulted in increase in deferred tax liabilities and corresponding deferred tax expense by Rs.370.24 lakhs which has been recognized in unaudited group financial results during the previous quarter ended September 30, 2024. The cash outflow towards tax could be different at the time of sale depending on the actual gain and prevailing tax regulations.
- The Company operates in the following reportable segments:
  - Granites and
  - Quartz Surfaces
- Details of forex loss / (gain) are given below:

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2024	31.12.2023	30.09.2024	31.12.2024	31.12.2023	31.03.2024
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
Forex loss / (gain)	(902.56)	(160.62)	(126.36)	(1402.67)	(685.55)	(920.16)

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

Place: Atchutapuram, Andhra Pradesh  
Date : 30th January, 2025



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







## **Pokarna Limited**

**QUARTERLY INTEGRATED FILING (FINANCIAL)** The document confirming the list of other clauses that form part of the Integrated Filing (financials), however, they are not applicable for quarter ended December 31, 2024 as detailed below;

A. STATEMENT ON DEVIATION OR VARIATION FOR PROCEEDS OF PUBLIC ISSUE, RIGHTS ISSUE, PREFERENTIAL ISSUE, QUALIFIED INSTITUTIONS PLACEMENT ETC. - **NOT APPLICABLE**

B. FORMAT FOR DISCLOSING OUTSTANDING DEFAULT ON LOANS AND DEBT SECURITIES - **NOT APPLICABLE**

C. FORMAT FOR DISCLOSURE OF RELATED PARTY TRANSACTIONS (applicable only for half-yearly filings i.e., 2nd and 4th quarter) - **NOT APPLICABLE**

D. STATEMENT ON IMPACT OF AUDIT QUALIFICATIONS (FOR AUDIT REPORT WITH MODIFIED OPINION) SUBMITTED ALONG WITH ANNUAL AUDITED FINANCIAL RESULTS (Standalone and Consolidated separately) (applicable only for Annual Filing i.e., 4th quarter) - **NOT APPLICABLE**

**CIN: L14102TG1991PLC013299**

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