January, 29th, 2019

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

Dear Sir,

Ref: 532486 / POKARNA

Sub: Outcome of Board meeting.

We wish to inform you that the Company had, in their meeting held today i.e. on January, 29th, 2019 at the registered office of the Company, inter alia:

1) **Approval of Standalone Financial results:**

   Approved and took on record the unaudited Standalone Financial results of the company, for the quarter ended December, 31, 2018.

2) **Approval of Consolidated Financial results:**

   Approved and took on record the unaudited Consolidated Financial results of the company, for the quarter ended December, 31, 2018.

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

Meeting of Board of Directors commenced at 2.00 p.m. and concluded at 4.30 p.m.

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

Yours faithfully,

POKARNA LIMITED Sec'bad.

For Pokarna Limited
Mahesh Inani
Company Secretary

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 STANDALONE UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER 2018

(₹ in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a. Revenue from operations	**3529.04**	3715.78	4111.24	**10328.76**	10928.57	14758.46
	b. Other Income	**54.30**	7.57	134.66	**72.14**	199.54	208.61
	Total Revenue (a+b)	**3583.34**	**3723.35**	**4245.90**	**10400.90**	**11128.11**	**14967.07**
2	**Expenses**						
	(a) Cost of materials consumed	**358.97**	484.84	393.69	**1158.48**	1162.42	1561.17
	(b) Purchase of stock-in-trade	**71.26**	70.56	12.11	**159.25**	90.28	90.27
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	**113.20**	68.50	169.56	**169.69**	(124.47)	13.62
	(d) Employee benefits expense	**474.07**	518.37	529.78	**1546.88**	1616.92	2149.70
	(e) Excise Duty	-	-	-	-	83.60	83.60
	(f) Finance costs	**144.41**	140.82	216.31	**446.06**	560.90	743.74
	(g) Depreciation and amortisation expense	**273.54**	285.65	252.39	**767.85**	751.43	982.39
	(h) Other Expenses	**1521.71**	1878.59	1995.49	**5157.53**	5321.12	7219.36
	Total Expenses	**2957.16**	**3447.33**	**3569.33**	**9405.74**	**9462.20**	**12843.85**
3	Profit before exceptional and extraordinary items and tax (1-2)	**626.18**	**276.02**	**676.57**	**995.16**	**1665.91**	**2123.22**
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	**626.18**	**276.02**	**676.57**	**995.16**	**1665.91**	**2123.22**
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	**626.18**	**276.02**	**676.57**	**995.16**	**1665.91**	**2123.22**
8	Tax expense						
	(i) Current tax	**167.59**	111.59	222.43	**316.68**	461.13	542.17
	(ii) Deferred tax	**2.67**	(56.31)	(14.60)	**(77.87)**	(2.41)	(72.79)
9	**Net Profit / (Loss) from continuing operations for the period (7-8)**	**455.92**	**220.74**	**468.74**	**756.35**	**1207.19**	**1653.84**
10	**Profit/(loss) from discontinued operations**	**(89.74)**	(57.67)	(78.37)	**(207.23)**	(290.65)	(390.00)
11	**Tax expenses/(income) of discontinued operations**	**18.98**	8.18	11.82	**34.96**	26.80	30.05
12	**Net Profit / (Loss) from discontinued operations for the period (10-11)**	**(108.72)**	(65.85)	(90.19)	**(242.19)**	(317.45)	(420.05)
13	**Net profit/(loss) for the period (9+12)**	**347.20**	**154.89**	**378.55**	**514.16**	**889.74**	**1233.79**
14	**Other Comprehensive Income**						
(i)	(a) Items that will not be reclassified to profit or loss	**(14.54)**	9.19	37.98	**40.04**	64.95	69.70
	(b) Tax on items that will not be reclassified to profit or loss	**4.23**	(2.68)	(13.15)	**(4.37)**	(22.48)	(24.12)
(ii)	(a) Items that will be reclassified to profit or loss	-	-	-	-	-	-
	(b) Tax on items that will be reclassified to profit or loss	-	-	-	-	-	-
	Total Other Comprehensive Income/(loss) net of tax	**(10.31)**	**6.51**	**24.83**	**35.67**	**42.47**	**45.58**
15	**Total Comprehensive Income for the period (13+14)**	**336.89**	**161.40**	**403.38**	**549.83**	**932.21**	**1279.37**
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	-	-	-	-	-	12712.09
18.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualized):						
	(a) Basic	**1.47**	0.71	1.51	**2.44**	3.89	5.33
	(b) Diluted	**1.47**	0.71	1.51	**2.44**	3.89	5.33
18.ii	Earnings Per Share (for continuing and discontinued operations) (of ₹.2/- each) (not annualized):						
	(a) Basic	**1.12**	0.50	1.22	**1.66**	2.87	3.98
	(b) Diluted	**1.12**	0.50	1.22	**1.66**	2.87	3.98

Segment wise Revenue, Results and Assets and Liabilities (₹ In Lakhs)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
a)	Granites	3529.04	3715.78	4111.24	10328.76	10928.57	14758.46
	Total	**3529.04**	**3715.78**	**4111.24**	**10328.76**	**10928.57**	**14758.46**
	Less: Inter Segment Revenue	-	-	-	-	-	-
	Sales/Income from Operations	**3529.04**	**3715.78**	**4111.24**	**10328.76**	**10928.57**	**14758.46**
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	1044.13	702.49	1145.27	2209.07	2978.24	3849.35
	Total	**1044.13**	**702.49**	**1145.27**	**2209.07**	**2978.24**	**3849.35**
	Less : i) Finance Cost	144.41	140.82	216.31	446.06	560.90	743.74
	(ii) Unallocable expense	-	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	273.54	285.65	252.39	767.85	751.43	982.39
	Total Segments Profit Before Tax	**626.18**	**276.02**	**676.57**	**995.16**	**1665.91**	**2123.22**
	Less: Tax expense	170.26	55.28	207.83	238.81	458.72	469.38
	Net Profit/(Loss) from Continuing operations	455.92	220.74	468.74	756.35	1207.19	1653.84
	Net Profit/(Loss) from discontinued operations	(108.72)	(65.85)	(90.19)	(242.19)	(317.45)	(420.05)
	Net Profit/(Loss) for the period	**347.20**	**154.89**	**378.55**	**514.16**	**889.74**	**1233.79**

3	**Segment Assets**						
	Granites	14265.50	15619.90	16356.28	14265.50	16356.28	15953.25
	Unallocable assets	6115.88	6115.88	6115.88	6115.88	6115.88	6115.88
	Discontinued operations	2826.19	2777.78	2782.96	2826.19	2782.96	2737.99
	Total	**23207.57**	**24513.56**	**25255.12**	**23207.57**	**25255.12**	**24807.12**
	Segment Liabilities						
	Granites	8855.05	10592.78	11044.86	8855.05	11044.86	10820.60
	Unallocable liabilities	-	-	-	-	-	-
	Discontinued operations	694.79	599.93	1225.24	694.79	1225.24	654.35
	Total	**9549.84**	**11192.71**	**12270.10**	**9549.84**	**12270.10**	**11474.95**

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 29th January, 2019 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 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.

3) Discontinued Operations : In accordance with Ind-AS 105, the company has presented the financials of Apparel Business as discontinued operations. The transfer and sale of Apparel Business is subject to finding the buyer/investor and receipt of acceptable offer and is also subject to such other requisite approvals, consents and clearance from the Company's Bankers, Company's Shareholders and other Institutions or bodies and statutory authorities if and wherever necessary, and as may be required.

4) The Ministry of Corporate Affairs (MCA) on 28th March 2018 notified Ind AS 115 "Revenue from contracts with customers" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018. The new Standard is effective for reporting periods beginning on or after 01st April 2018. The adoption of the standard did not have any material impact to the financial results of the company.

5) Post implementation of Goods and Service Tax (GST) effective from 1st July, 2017, revenue is reported net of GST as per Ind AS-18.
Revenue, however, is reported inclusive of excise duty for the previous periods. Had the previously reported revenue been shown net of excise duty, comparative revenue of the company would have been as under:

₹ In Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
Revenue from operations (net of excise duty)	3529.04	3715.78	4111.24	10328.76	10844.97	14674.86

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

₹ In Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
Forex loss/(gain)	(125.37)	173.31	(123.32)	232.56	(170.77)	(136.39)

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

Place: SECUNDERABAD
Date : 29th January, 2019

GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

POKARNA LIMITED Sec'bad.

K. C. Bhattacharjee & Paul
Chartered Accountants

INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To
The Board of Directors
Pokarna Limited

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results ("the Statement") of Pokarna Limited for the quarter ended 31st December 2018 and the year to date results for the period 1st April 2018 to 31st December 2018, being submitted by the Company pursuant to the requirement of Regulation 33 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Standalone Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standard (Ind AS) for "Interim Financial Reporting" (Ind AS 34), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Standalone Statement based on our review.

2. We conducted our review of the Standalone Statement in accordance with the Standard on Review Engagements (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", specified under Section 143(10) of the Companies Act, 2013. 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 is limited primarily to inquiries of Parent's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

K C Bhattacherjee & Paul * Hyderabad * Chartered Accountants

8-1-330, 5, Villa Grande, Shaikpet, Hyderabad-500008
Email : kcbphyd@yahoo.com

3. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited Standalone financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For K C Bhattacharjee & Paul
Chartered Accountants

(Manoj Kumar Bihani)
Partner
Membership No. 234629

Place: Hyderabad
Date: 29.01.2019

K C Bhattacherjee & Paul * Chartered Accountants * Hyderabad

8-1-330, 5, Villa Grande, Shaikpet, Hyderabad-500008
Email : kcbphyd@yahoo.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 CONSOLIDATED UNAUDITED FINANCIAL RESULTS FOR THE QUARTER / NINE MONTHS ENDED 31ST DECEMBER 2018

(₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	a. Revenue from operations	11957.66	11034.06	8788.87	31198.56	24032.29	32899.82
	b. Other Income	131.98	339.95	144.78	723.52	419.39	567.20
	Total Revenue (a+b)	**12089.64**	**11374.01**	**8933.65**	**31922.08**	**24451.68**	**33467.02**
2	**Expenses**						
	(a) Cost of materials consumed	3611.46	3192.14	1900.31	8972.59	6163.85	8236.69
	(b) Purchase of stock-in-trade	71.26	70.56	12.11	159.25	90.28	90.28
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(40.00)	215.28	(49.94)	427.39	(1099.26)	(719.65)
	(d) Employee benefits expense	969.67	966.70	873.51	2836.94	2621.34	3465.00
	(e) Excise Duty	-	-	-	-	83.60	83.60
	(f) Finance costs	631.31	650.93	767.75	1950.67	2041.52	2786.88
	(g) Depreciation and amortisation expense	553.86	555.34	510.50	1576.86	1500.91	1987.56
	(h) Other Expenses	3021.73	3328.66	3058.61	9265.37	8822.02	12022.08
	Total Expenses	**8819.29**	**8979.61**	**7072.85**	**25189.07**	**20224.26**	**27952.44**
3	Profit before exceptional and extraordinary items and tax (1-2)	**3270.35**	**2394.40**	**1860.80**	**6733.01**	**4227.42**	**5514.58**
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	**3270.35**	**2394.40**	**1860.80**	**6733.01**	**4227.42**	**5514.58**
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	**3270.35**	**2394.40**	**1860.80**	**6733.01**	**4227.42**	**5514.58**
8	Tax expense						
	(i) Current tax	568.69	439.32	437.95	1198.00	870.09	1004.05
	(ii) Deferred tax	(6.74)	(81.46)	(27.36)	(129.66)	68.33	(143.65)
9	**Net Profit / (Loss) from continuing operations for the period (7-8)**	**2708.40**	**2036.54**	**1450.21**	**5664.67**	**3289.00**	**4654.18**
10	**Profit/(loss) from discontinued operations**	**(91.24)**	(59.36)	(78.37)	**(210.43)**	(290.82)	(399.92)
11	**Tax expenses/(income) of discontinued operations**	**18.99**	8.19	11.82	**34.96**	26.80	30.05
12	**Net profit/(loss) after tax from discontinued operations for the period (10-11)**	**(110.23)**	(67.55)	(90.19)	**(245.39)**	(317.62)	(429.97)
13	**Net profit/(loss) for the period (9+12)**	**2598.17**	**1968.99**	**1360.02**	**5419.28**	**2971.38**	**4224.21**
14	**Other Comprehensive Income**						
(i)	(a) Items that will not be reclassified to profit or loss	(20.17)	17.96	43.07	59.26	78.35	80.85
	(b) Tax on items that will not be reclassified to profit or loss	5.87	(5.23)	(14.91)	(10.03)	(27.12)	(27.98)
(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	**(14.30)**	12.73	28.16	**49.23**	51.23	52.87
15	**Total Comprehensive Income for the period (13+14)**	**2583.87**	**1981.72**	**1388.18**	**5468.51**	**3022.61**	**4277.08**
16	**Net Profit / (Loss) from continuing operations attributable to**						
	-Owners	**2708.40**	2036.54	1450.21	**5664.67**	3289.00	4654.18
	-Non Controlling interest	-	-	-	-	-	-
	Net Profit / (Loss) from discontinued operations attributable to						
	-Owners	**(110.23)**	(67.55)	(90.19)	**(245.39)**	(317.62)	(429.97)
	-Non Controlling interest	-	-	-	-	-	-
	Other comprehensive Income attributable to						
	-Owners	**(14.30)**	12.73	28.16	**49.23**	51.23	52.87
	-Non Controlling interest	-	-	-	-	-	-
	Total comprehensive Income attributable to						
	-Owners	**2583.87**	1981.72	1388.18	**5468.51**	3022.61	4277.08
	-Non Controlling interest	-	-	-	-	-	-
17	Paid-up equity share capital (Face Value of ₹.2/- each)	**620.08**	620.08	620.08	**620.08**	620.08	620.08
18	Other Equity excluding Revaluation Reserves as per balance sheet of previous accounting year	-	-	-	-	-	18523.90

19.i	Earnings Per Share (for continuing operations) (of ₹.2/- each) (not annualized):						
	(a) Basic	**8.74**	6.57	4.68	**18.27**	10.61	15.01
	(b) Diluted	**8.74**	6.57	4.68	**18.27**	10.61	15.01
19.ii	Earnings Per Share (for Continuing and discontinued operations) (of ₹.2/- each) (not annualized):						
	(a) Basic	**8.38**	6.35	4.39	**17.48**	9.58	13.62
	(b) Diluted	**8.38**	6.35	4.39	**17.48**	9.58	13.62

Segment wise Revenue, Results and Assets and Liabilities (₹ In Lakhs)

S.No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	Segment Revenue						
a)	Granites	3529.04	3715.78	4111.24	10328.76	10928.57	14758.46
b)	Quartz Surfaces	8428.62	7318.56	4677.79	20871.34	13103.88	18142.16
	Total	**11957.66**	**11034.34**	**8789.03**	**31200.10**	**24032.45**	**32900.62**
	Less: Inter Segment Revenue	-	0.28	0.16	1.54	0.16	0.80
	Sales/Income from Operations	**11957.66**	**11034.06**	**8788.87**	**31198.56**	**24032.29**	**32899.82**
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	1043.63	702.21	1145.27	2207.54	2978.24	3859.27
b)	Quartz Surfaces	3411.89	2898.46	1993.78	8053.00	4791.61	6429.75
	Total	**4455.52**	**3600.67**	**3139.05**	**10260.54**	**7769.85**	**10289.02**
	Less : i) Finance Cost	631.31	650.93	767.75	1950.67	2041.52	2786.88
	(ii) Unallocable expense	-	-	-	-	-	-
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	553.86	555.34	510.50	1576.86	1500.91	1987.56
	Total Segments Profit Before Tax	**3270.35**	**2394.40**	**1860.80**	**6733.01**	**4227.42**	**5514.58**
	Less: Tax expense	561.95	357.86	410.59	1068.34	938.42	860.40
	Net Profit/(Loss) from Continuing operations	2708.40	2036.54	1450.21	5664.67	3289.00	4654.18
	Net Profit/(Loss) from discontinued operations	(110.23)	(67.55)	(90.19)	(245.39)	(317.62)	(429.97)
	Net Profit/(Loss) for the period	**2598.17**	**1968.99**	**1360.02**	**5419.28**	**2971.38**	**4224.21**
3	**Segment Assets**						
	Granites	14265.50	15619.90	16356.28	14265.50	16356.28	15953.25
	Quartz Surfaces	38861.00	36068.49	31718.00	38861.00	31718.00	32371.90
	Unallocable assets	-	-	-	-	-	-
	Discontinued operations	2826.19	2777.78	2782.96	2826.19	2782.96	2737.99
	Total	**55952.69**	**54466.17**	**50857.24**	**55952.69**	**50857.24**	**51063.14**
	Segment Liabilities						
	Granites	8855.05	10592.78	11044.86	8855.05	11044.86	10820.60
	Quartz Surfaces	22012.61	21467.07	20695.60	22012.61	20695.60	20442.18
	Unallocable liabilities	-	-	-	-	-	-
	Discontinued operations	694.79	599.93	1225.24	694.79	1225.24	654.35
	Total	**31562.45**	**32659.78**	**32965.70**	**31562.45**	**32965.70**	**31917.13**

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 29th January, 2019 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 read with rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standard) Accounting Rules, 2016.

3) The consolidated accounts have been prepared as per Ind AS 110 on Consolidated Financial Statements.

4) Discontinued Operations : In accordance with Ind-AS 105, the company has presented the financials of Apparel Business as discontinued operations. The transfer and sale of Apparel Business is subject to finding the buyer/investor and receipt of acceptable offer and is also subject to such other requisite approvals, consents and clearance from the Company's Bankers, Company's Shareholders and other Institutions or bodies and statutory authorities if and wherever necessary, and as may be required.

5) The Ministry of Corporate Affairs (MCA) on 28th March 2018 notified Ind AS 115 "Revenue from contracts with customers" as part of the Companies (Indian Accounting Standards) Amendment Rules, 2018. The new Standard is effective for reporting periods beginning on or after 01st April 2018. The adoption of the standard did not have any material impact to the financial results of the company.

6) Post implementation of Goods and Service Tax (GST) effective from 1st July, 2017, revenue is reported net of GST as per Ind AS-18. Revenue, however, is reported inclusive of excise duty for the previous periods. Had the previously reported revenue been shown net of excise duty, comparative revenue of the company would have been as under:

₹ In Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
Revenue from operations (net of excise duty)	11957.66	11034.06	8788.87	31198.56	23948.69	32816.22

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

₹ In Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
Forex loss/(gain)	(189.66)	(144.71)	(139.92)	(374.22)	(313.46)	(397.12)

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/ nine months ended 31.12.2018 is given below:

₹. In Lakhs

Particulars	Quarter Ended			Nine Months Ended		Year Ended
	31.12.2018	30.09.2018	31.12.2017	31.12.2018	31.12.2017	31.03.2018
	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
Total Revenue from operations	3529.04	3715.78	4111.24	10328.76	10928.57	14758.46
Net Profit / (Loss) for the period before tax (after Exceptional and/or Extraordinary items)	626.18	276.02	676.57	995.16	1665.91	2123.22
Net Profit / (Loss) for the period after tax from Continuing Operations	455.92	220.74	468.74	756.35	1207.19	1653.84
Net Profit / (Loss) for the period after tax from discontinued Operations	(108.72)	(65.85)	(90.19)	(242.19)	(317.45)	(420.05)
Total Comprehensive Income for the period [Comprising Profit / (Loss) for the period (after tax) and Other Comprehensive Income (after tax)	336.89	161.40	403.38	549.83	932.21	1279.37

Place: SECUNDERABAD
Date : 29th January, 2019

GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

POKARNA LIMITED Sec'bad.

K. C. Bhattacharjee & Paul
Chartered Accountants

INDEPENDENT AUDITORS' REVIEW REPORT ON REVIEW OF INTERIM FINANCIAL RESULTS

To
The Board of Directors
Pokarna Limited

1. We have reviewed the accompanying Statement of Unaudited Consolidated Financial Results ("the Statement") of Pokarna Limited ("the Parent") and its subsidiary (the Parent and its subsidiary together referred to as "the Group"), for the quarter ended 31st December 2018 and the year to date results for the period 1st April 2018 to 31St December 2018, being submitted by the Company pursuant to the requirement of Regulation 33 read with regulation 63(2) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016. This Statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard for 34 "Interim Financial Reporting", prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to issue a report on the Statement based on our review.

2. 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", specified under Section 143(10) of the Companies Act, 2013. 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 is limited primarily to inquiries of Parent's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit and, accordingly, we do not express an audit opinion.

8-1-330, 5, Villa Grande, Shaikpet, Hyderabad-500008
Email : kcbphyd@yahoo.com

K C Bhattacherjee & Paul Hyderabad Chartered Accountants

3. The statement includes the results of the following entities:

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

4. Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of unaudited consolidated financial results prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under section 133 of the Companies Act, 2013 and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified by Circular No. CIR/CFD/FAC/62/2016 dated July 5, 2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

5. We draw attention to the following matters:

   a. The comparative financial information of subsidiary company for the quarter ended 31st December 2017 and the year to date results for the period ended on 31St December 2017 included in these consolidated financial results, have been reviewed by the predecessor auditor. The report of the predecessor auditor on the comparative financial information expressed an unmodified conclusion. Our conclusion is not modified in respect of such matters.

For K C Bhattacharjee & Paul
Chartered Accountants

(Manoj Kumar Bihani)
Partner
Membership No. 234629

Place: Hyderabad
Date: 29.01.2019

K C Bhattacharjee & Paul Hyderabad Chartered Accountants

8-1-330, 5, Villa Grande, Shaikpet, Hyderabad-500008
Email : kcbphyd@yahoo.com