Pokarna Limited

Date: November 03, 2026

To
The Deputy General Manager
BSE Limited
1st 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

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on Tuesday, November 3, 2026 as required under Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015

The Board of Directors of the company in its meeting held today i.e., on Tuesday, November 3, 2026 has considered and approved:

- the Un-audited Financial Results (Standalone and Consolidated) along with Limited Review Report of the Company for the second quarter and the half year ended on September 30, 2026.
- the Code of practices and procedures for fair disclosure of unpublished price sensitive information framed under Regulation 8(1) of SEBI (Prohibition of Insider Trading) Regulations, 2015 which is a part of Insider Trading Code of the Company.

The meeting commenced at 12:45 P.M. and concluded at 03:40 P.M.

This is for your information and records.

Thanking You,

Best Regards,

For Pokarna Limited

POKARNA LIMITED Sec'bad.

Om Jaiswal
Company Secretary & Compliance Officer
Membership No. A81379

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 30th September 2026, 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)

MANISH KUMAR JAIN
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Date: 2026.11.03 16:01:25 +05'30'



(Manish Kumar Jain)
Partner
Membership No. 237592

Place: Hyderabad
Date: 03rd November 2026
UDIN: 26237592WIXUSZ7658

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 2026

(₹ in Lakhs except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	836.49	1272.70	465.09	2109.18	952.25	2269.44
	b. Other Income	8.77	5.43	214.25	14.20	231.11	709.31
	Total Revenue (a+b)	**845.26**	**1278.13**	**679.34**	**2123.38**	**1183.36**	**2978.75**
2	**Expenses**						
	(a) Cost of materials consumed	78.17	49.64	18.46	127.81	59.34	137.62
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(7.65)	(36.95)	(33.54)	(44.60)	(300.66)	(124.45)
	(d) Employee benefits expense	253.03	255.90	273.13	508.92	541.39	1057.19
	(e) Finance costs	95.22	95.38	99.36	190.60	209.80	478.36
	(f) Depreciation and amortisation expense	98.18	95.59	108.17	193.77	220.05	423.36
	(g) Other Expenses	582.76	691.09	527.24	1273.85	1068.46	2306.39
	Total Expenses	**1099.71**	**1150.65**	**992.82**	**2250.35**	**1798.38**	**4278.47**
3	Profit before exceptional and extraordinary items and tax (1-2)	**(254.45)**	**127.48**	**(313.48)**	**(126.97)**	**(615.02)**	**(1299.72)**
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	**(254.45)**	**127.48**	**(313.48)**	**(126.97)**	**(615.02)**	**(1299.72)**
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	**(254.45)**	**127.48**	**(313.48)**	**(126.97)**	**(615.02)**	**(1299.72)**
8	Tax expense						
	(i) Current tax	-	-	-	-	0.09	0.09
	(ii) Deferred tax	(63.89)	32.12	(79.57)	(31.77)	(155.44)	(326.12)
9	**Net profit/(loss) for the period (7-8)**	**(190.56)**	**95.36**	**(233.91)**	**(95.20)**	**(459.67)**	**(973.69)**
10	**Other Comprehensive Income**						
(i)	(a) Items that will not be reclassified to profit or loss	11.97	10.92	13.42	22.89	21.95	(3.36)
	(b) Tax on items that will not be reclassified to profit or loss	(3.01)	(2.75)	(3.38)	(5.76)	(5.52)	0.84
(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	**8.96**	**8.17**	**10.04**	**17.13**	**16.43**	**(2.52)**
11	**Total Comprehensive Income for the period (9+10)**	**(181.60)**	**103.53**	**(223.87)**	**(78.07)**	**(443.24)**	**(976.21)**
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	-	-	-		-	9354.90
14	Earnings Per Share (of ₹.2/- each) (not annualised):						
	(a) Basic	**(0.61)**	0.31	(0.75)	**(0.31)**	(1.48)	(3.14)
	(b) Diluted	**(0.61)**	0.31	(0.75)	**(0.31)**	(1.48)	(3.14)

POKARNA LIMITED Sec'bad.

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

Balance Sheet			₹ In Lakhs
	Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
I	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	**5130.29**	4916.62
	(b) Right-of-Use Assets	**11.00**	22.00
	(c) capital work-in-progress	-	-
	(d) Intangible Assets	**25.57**	27.44
	(e) Financial Assets		
	(i) Investment	**6116.38**	6116.38
	(ii) Loans	**98.35**	98.35
	(iii) Other financial assets	**641.38**	639.07
	(f) Deferred tax asset (net)	**367.29**	341.29
	(g) Other non-current assets	**0.40**	0.39
	Total of Non - Current Assets	**12390.66**	**12161.54**
2	**Current Assets**		
	(a) Inventories	**2667.35**	2689.07
	(b) Financial Assets		
	(i) Trade Receivables	**160.36**	204.84
	(ii) Cash and cash equivalents	**72.13**	160.97
	(iii) Bank balances other than Cash	**168.03**	161.92
	(iv) Loans	**287.32**	322.82
	(v) Other financial assets	**65.06**	83.09
	(c) Current tax assets (net)	**113.37**	81.55
	(d) Other Current Assets	**651.90**	456.81
	Total of Current Assets	**4185.52**	**4161.07**
	Total Assets	**16576.18**	**16322.61**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	**620.08**	620.08
	(b) Other equity	**9090.81**	9354.90
	Total Equity	**9710.89**	**9974.98**
	LIABILITIES		
2	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	**2565.91**	2168.15
	(ia) Lease liabilities	-	-
	(ii) Other financial liabilities	-	-
	(b) Provisions	**310.69**	326.21
	(c) Deferred Tax Liabilities (Net)	-	-
	Total of Non - current Liabilities	**2876.60**	**2494.36**
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	**1662.87**	1646.92
	(ia) Lease liabilities	**12.58**	25.16
	(ii) Trade Payables		
	a) total outstanding dues of micro enterprises and small enterprises	**19.75**	10.39
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	**222.33**	297.60
	(iii) Other Financial Liabilities	**5.75**	5.25
	(b) Other Current Liabilities	**2013.33**	1816.37
	(c) Provisions	**52.08**	51.58
	(d) Current Tax Liabilities (net)	-	-
	Total of Current Liabilities	**3988.69**	**3853.27**
	Total Equity and Liabilities	**16576.18**	**16322.61**

POKARNA LIMITED Secbad.

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

Cash Flow Statement		₹ In Lakhs
Particulars	**FOR THE HALF YEAR ENDED 30.09.2026**	**FOR THE HALF YEAR ENDED 30.09.2025**
	(Unaudited)	**(Unaudited)**
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit Before Tax	**(126.97)**	(615.02)
Adjustments:		
Depreciation and amortization expense	**193.77**	220.05
Loss/ (Profit) on Sale of property, plant and equipment	**(1.90)**	(5.44)
Allowances for credit losses	**15.62**	-
Unrealized foreign exchange (gain) / loss	**(23.54)**	(10.96)
Net loss / (gain) on fair valuation of financial assets measured at FVTPL	**0.49**	0.61
Finance Costs	**190.08**	191.12
Interest income	**(7.56)**	(9.18)
Dividend income	**-**	(208.53)
Operating profit/(loss) before working capital changes	**239.99**	**(437.35)**
Changes in working capital and other provisions:		
(Increase)\Decrease in Trade Receivables	**36.07**	164.99
(Increase)\Decrease in Inventories	**21.72**	(178.04)
(Increase)\Decrease in Financial Assets	**42.43**	(24.07)
(Increase)\Decrease in Non - Financial Assets	**(195.36)**	(17.52)
Increase\(Decrease) in Provisions	**(15.50)**	(7.55)
Increase\(Decrease) in Trade and Other Payables	**154.37**	664.14
Cash generated from operations	**283.72**	164.60
Income taxes paid (net of refunds)	**(31.82)**	(19.53)
Net cash flow generated from Operating Activities	**251.90**	145.07
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment / Intangible assets	**(406.43)**	(5.01)
Proceeds from sale of Property, Plant and Equipment	**13.76**	25.40
Interest income	**10.24**	12.30
Dividend income	**-**	208.53
Net cash flow generated from/ (used in) Investing Activities	**(382.43)**	241.22
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Non-current borrowings (including current maturities)	**518.21**	84.45
Repayment of Non-current borrowings (including current maturities)	**(7.27)**	(156.64)
(Repayment) / Proceeds from Current borrowings (Net)	**-**	(51.16)
Principal payments of lease liability	**(12.58)**	(11.46)
Interest expense (including lease liability)	**(190.08)**	(191.12)
Dividend paid	**(186.02)**	(186.02)
Net cash generated from/ (used in) Financing Activities	**122.26**	**(511.95)**
Net Increase/ (Decrease) in Cash and Cash Equivalents	**(8.27)**	**(125.66)**
Add: Cash and Cash equivalents at the beginning of the year	**(1471.08)**	(1801.21)
Effect of exchange gain on cash and cash equivalents	**16.68**	8.39
Cash and cash equivalents at the end of the period	**(1462.67)**	**(1918.48)**

Notes:

1) The above Standalone financial results has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 03rd November, 2026 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 Company operates in a single reportable segment on a standalone basis viz., "Granites".
4) Previous period / year figures have been regrouped / reclassified wherever necessary, to conform to current period's classification.

Place: SECUNDERABAD
Date : 03rd November, 2026

POKARNA LIMITED Sec'bad.

GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

S. DAGA & CO. HYDERABAD 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 30th September 2026, 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)

MANISH KUMAR JAIN
Digitally signed by MANISH KUMAR JAIN
Date: 2026.11.03 16:03:54 +05'30'

(Manish Kumar Jain)
Partner
Membership No. 237592

Place: Hyderabad
Date: 03rd November 2026
UDIN: 26237592OVJHPO4580

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 2026

(₹ in lakhs except per share data)

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	a. Revenue from operations	16109.67	18941.48	11845.64	35051.15	28941.81	57161.89
	b. Other Income	484.72	629.05	739.50	1113.77	750.92	2207.58
	Total Revenue (a+b)	**16594.39**	**19570.53**	**12585.14**	**36164.92**	**29692.73**	**59369.47**
2	**Expenses**						
	(a) Cost of materials consumed	4729.88	4771.62	2491.55	9501.50	8259.71	15453.55
	(b) Purchase of stock-in-trade	-	-	-	-	-	-
	(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(818.72)	554.96	1089.73	(263.76)	452.69	800.22
	(d) Employee benefits expense	2380.08	2420.18	1929.48	4800.26	4108.31	8347.04
	(e) Finance costs	633.13	516.75	896.55	1149.88	1665.35	2976.02
	(f) Depreciation and amortisation expense	1189.28	1179.00	1238.85	2368.28	2452.09	4891.43
	(g) Other Expenses	3873.70	4396.30	3956.13	8270.00	7983.35	15799.21
	Total Expenses	**11987.35**	**13838.81**	**11602.29**	**25826.16**	**24921.50**	**48267.47**
3	Profit before exceptional and extraordinary items and tax (1-2)	**4607.04**	**5731.72**	**982.85**	**10338.76**	**4771.23**	**11102.00**
4	Exceptional items	-	-	-	-	-	-
5	Profit before extraordinary items and tax (3-4)	**4607.04**	**5731.72**	**982.85**	**10338.76**	**4771.23**	**11102.00**
6	Extraordinary items	-	-	-	-	-	-
7	Profit before tax (5-6)	**4607.04**	**5731.72**	**982.85**	**10338.76**	**4771.23**	**11102.00**
8	Tax expense						
	(i) Current tax	1201.68	1315.42	412.54	2517.10	1390.77	3128.42
	(ii) Deferred tax	(21.35)	156.38	(62.98)	135.03	(82.26)	(87.40)
9	**Net profit/(loss) for the period (7-8)**	**3426.71**	**4259.92**	**633.29**	**7686.63**	**3462.72**	**8060.98**
10	**Other Comprehensive Income**						
(i)	(a) Items that will not be reclassified to profit or loss	116.82	17.20	(16.16)	134.02	33.01	32.46
	(b) Tax on items that will not be reclassified to profit or loss	(29.40)	(4.33)	4.06	(33.73)	(8.31)	(8.17)
(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	**87.42**	**12.87**	**(12.10)**	**100.29**	**24.70**	**24.29**
11	**Total Comprehensive Income for the period (9+10)**	**3514.13**	**4272.79**	**621.19**	**7786.92**	**3487.42**	**8085.27**
12	**Net Profit / (Loss) attributable to**						
	-Owners	**3426.71**	4259.92	633.29	**7686.63**	3462.72	8060.98
	-Non Controlling interest	-	-	-	-	-	-
	Other comprehensive Income attributable to						
	-Owners	**87.42**	12.87	(12.10)	**100.29**	24.70	24.29
	-Non Controlling interest	-	-	-	-	-	-
	Total comprehensive Income attributable to						
	-Owners	**3514.13**	**4272.79**	**621.19**	**7786.92**	**3487.42**	**8085.27**
	-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	-	-	-	-	-	85076.80
15	Earnings Per Share (of ₹.2/- each) (not annualised):						
	(a) Basic	**11.05**	13.74	2.04	**24.79**	11.17	26.00
	(b) Diluted	**11.05**	13.74	2.04	**24.79**	11.17	26.00

Segment wise Revenue, Results and Assets and Liabilities

₹ in Lakhs

S.No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1	Segment Revenue						
a)	Granites	821.12	1272.70	465.09	2093.81	952.25	2269.44
b)	Quartz Surfaces	15288.55	17668.78	11380.55	32957.34	27989.56	54892.45
	Total	**16109.67**	**18941.48**	**11845.64**	**35051.15**	**28941.81**	**57161.89**
	Less: Inter Segment Revenue	-	-	-	-		-
	Sales/Income from Operations	**16109.67**	**18941.48**	**11845.64**	**35051.15**	**28941.81**	**57161.89**
2	Segment Results Profit (+) / Loss (-) before exceptional items, tax, depreciation and interest from each segment.						
a)	Granites	(76.42)	318.45	(314.47)	242.04	(393.70)	(1029.69)
b)	Quartz Surfaces	6505.88	7109.07	3432.75	13614.94	9282.33	19999.04
	Total	**6429.46**	**7427.52**	**3118.28**	**13856.98**	**8888.63**	**18969.35**
	Less : (i) Finance Cost	633.13	516.75	896.55	1149.88	1665.35	2976.02
	(ii) Unallocable expense	0.01	0.05	0.03	0.06	(0.04)	(0.10)
	(iii) Exceptional items	-	-	-	-	-	-
	(iv) Depreciation and amortization expense	1189.28	1179.00	1238.85	2368.28	2452.09	4891.43
	Total Segments Profit Before Tax	**4607.04**	**5731.72**	**982.85**	**10338.76**	**4771.23**	**11102.00**
	Less: Tax expense	1180.33	1471.80	349.56	2652.13	1308.51	3041.02
	Net Profit/(Loss) for the period	**3426.71**	**4259.92**	**633.29**	**7686.63**	**3462.72**	**8060.98**
3	**Segment Assets**						
	Granites	10455.75	10767.38	10395.78	10455.75	10395.78	10202.09
	Quartz Surfaces	153617.15	154379.50	120111.01	153617.15	120111.01	151438.76
	Unallocable assets	0.13	0.14	0.14	0.13	0.14	0.20
	Total	**164073.03**	**165147.02**	**130506.93**	**164073.03**	**130506.93**	**161641.05**
	Segment Liabilities						
	Granites	6865.29	6809.34	6008.44	6865.29	6008.44	6347.63
	Quartz Surfaces	63909.98	68368.03	43399.48	63909.98	43399.48	69596.55
	Unallocable liabilities	-	-	-	-	-	-
	Total	**70775.27**	**75177.37**	**49407.92**	**70775.27**	**49407.92**	**75944.18**

POKARNA LIMITED Secbad.

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

Balance Sheet			₹ In Lakhs
	Particulars	As at 30th September, 2026 (Unaudited)	As at 31st March, 2026 (Audited)
I	**ASSETS**		
1	**Non-Current Assets**		
	(a) Property, Plant and Equipment	**73745.28**	75298.48
	(b) Right-of-Use Assets	**3094.03**	3314.37
	(c) Capital work - in - progress	**44253.69**	38640.25
	(d) Intangible Assets	**45.22**	53.74
	(e) Financial Assets		
	(i) Loans	**98.35**	98.35
	(ii) Other financial assets	**1267.72**	1296.08
	(f) Deferred tax Asset (net)	**367.29**	341.29
	(g) Other non-current assets	**2969.77**	2530.84
	Total of Non - Current Assets	**125841.35**	121573.40
2	**Current Assets**		
	(a) Inventories	**13027.69**	14202.36
	(b) Financial Assets		
	(i) Trade Receivables	**11871.45**	14422.66
	(ii) Cash and cash equivalents	**3408.33**	1360.81
	(iii) Bank balances other than Cash	**3651.90**	4910.05
	(iv) Loans	**809.85**	877.87
	(v) Other financial assets	**238.41**	225.94
	(c) Current tax assets (net)	**113.37**	81.55
	(d) Other Current Assets	**5110.68**	3986.41
	Total of Current Assets	**38231.68**	40067.65
	Total Assets	**164073.03**	**161641.05**
II	**EQUITY AND LIABILITIES**		
1	**Equity**		
	(a) Equity share capital	**620.08**	620.08
	(b) Other equity	**92677.68**	85076.80
	Total Equity	**93297.76**	85696.88
	LIABILITIES		
2	**Non-Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	**32762.23**	30292.20
	(ia) Lease liabilities	**2738.53**	2873.08
	(ii) Other financial liabilities	-	-
	(b) Provisions	**1186.74**	1201.53
	(c) Deferred Tax Liabilities (Net)	**5796.92**	5602.15
	(d) Other non-current liabilities	**1852.64**	5719.24
	Total of Non - current Liabilities	**44337.06**	45688.20
3	**Current Liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	**9828.29**	12339.74
	(ia) Lease liabilities	**309.85**	307.50
	(ii) Trade Payables		
	a) total outstanding dues of micro enterprises and small enterprises	**184.45**	252.87
	b) total outstanding dues of creditors other than micro enterprises and small enterprises	**3962.35**	4720.28
	(iii) Other Financial Liabilities	**13.00**	12.08
	(b) Other Current Liabilities	**10429.13**	11015.72
	(c) Provisions	**1135.38**	1122.96
	(d) Current Tax Liabilities (net)	**575.76**	484.82
	Total of Current Liabilities	**26438.21**	30255.97
	Total Equity and Liabilities	**164073.03**	**161641.05**

POKARNA LIMITED Secunderabad

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS

Cash Flow Statement		₹ In Lakhs
Particulars	FOR THE HALF YEAR ENDED 30.09.2026	FOR THE HALF YEAR ENDED 30.09.2025
	(Unaudited)	(Unaudited)
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit Before Tax	**10338.76**	4771.23
Adjustments:		
Depreciation and amortization expense	**2368.28**	2452.09
Loss/ (Profit) on Sale of property, plant and equipment	**(1.90)**	(5.45)
Gain on modification of lease	-	(81.01)
Unrealized foreign exchange (gain) / loss	**(690.27)**	(595.43)
Net loss / (gain) on fair valuation of financial assets measured at FVTPL	**69.47**	86.13
Allowances for credit losses	**50.16**	(48.78)
Provision no longer required written back	**(1.21)**	-
Finance Costs	**1081.06**	1560.63
Interest income	**(170.50)**	(183.30)
Operating profit before working capital changes	**13043.85**	**7956.11**
Changes in working capital and other provisions:		
(Increase)\Decrease in Trade Receivables	**2661.28**	6976.45
(Increase)\Decrease in Inventories	**1174.67**	1697.83
(Increase)\Decrease in Financial Assets	**1322.34**	(204.97)
(Increase)\Decrease in Non - Financial Assets	**(1113.63)**	186.88
Increase\(Decrease) in Provisions	**(1.65)**	21.56
Increase\(Decrease) in Non - Financial Liabilities	-	-
Increase\(Decrease) in Trade and Other Payables	**439.38**	(5467.99)
Cash generated from operations	**17526.24**	**11165.87**
Income taxes paid, (net of refunds)	**(2457.97)**	(2358.37)
Net cash flow generated from operating activities	**15068.27**	**8807.50**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment / Intangible assets	**(12213.80)**	(2453.44)
Proceeds from sale of Property, Plant and Equipment	**13.76**	49.48
Interest income	**128.67**	83.05
Net cash used in investing activities	**(12071.37)**	**(2320.91)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from Non-current borrowings (including current maturities)	**5901.77**	316.33
Repayment of Non-current borrowings (including current maturities)	**(4477.17)**	(3955.64)
(Repayment) / Proceeds from Current borrowings (Net)	**(1071.33)**	(2155.75)
Principal payments of lease liability	**(156.36)**	(144.86)
Interest expense (including lease liability)	**(965.76)**	(1348.13)
Dividend paid	**(186.02)**	(186.02)
Net cash used in financing activities	**(954.87)**	**(7474.07)**
Net increase/ (Decrease) in Cash and Cash Equivalents	**2042.03**	**(987.48)**
Add: Cash and Cash equivalents at the beginning of the year	**(538.41)**	5865.78
Effect of exchange gain on cash and cash equivalents	**369.91**	689.69
Cash and cash equivalents at the end of the period	**1873.53**	**5567.99**

Note

1) The above Consolidated financial results has been reviewed and recommended by the Audit Committee and approved by the Board of Directors at its meeting held on 03rd November 2026 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 Group operates in the following reportable segments:
   a) Granites and
   b) Quartz Surfaces

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

Place: SECUNDERABAD
Date : 03rd November, 2026

POKARNA LIMITED Sec'bad.

GAUTAM CHAND JAIN
Chairman & Managing Director
DIN: 00004775

S. DAGA & CO. HYDERABAD CHARTERED ACCOUNTANTS