

Notice of the Thirty-first Annual General Meeting

NOTICE IS HEREBY GIVEN THAT THE 31ST ANNUAL GENERAL MEETING OF THE MEMBERS OF POKARNA LIMITED (THE COMPANY) WILL BE HELD ON WEDNESDAY, 7TH SEPTEMBER, 2022 AT 11 A.M IST THROUGH VIDEO CONFERENCING ("VC") / OTHER AUDIO VISUAL MEANS ("OAVM") TO TRANSACT THE FOLLOWING BUSINESSES:

Ordinary Business

1. To receive, consider and adopt:

- (a) the Audited Standalone Financial Statements of the Company consisting of the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, Cash Flow Statement and Statement of Changes in Equity for the year ended on that date and the Explanatory Notes annexed to, and forming part of, any of the said documents together with the reports of the Board of Directors and the Auditors report thereon; to consider and if thought fit, to pass, with or without modification(s), the following resolutions as an **Ordinary Resolutions**:

"RESOLVED THAT the audited Standalone financial statements of the Company consisting of the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, Cash Flow Statement and Statement of Changes in Equity for the year ended on that date and the Explanatory Notes annexed to, and forming part of, any of the said documents together with the reports of the Board of Directors and the Auditors report, as circulated to the Members, be and are hereby considered and adopted."

- (b) the Audited Consolidated Financial Statements of the Company consisting of the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, Cash Flow Statement and Statement of Changes in Equity for the year ended on that date and the Explanatory Notes annexed to, and forming part of, any of the said documents together with the Auditors' Report thereon; to consider and if thought fit, to pass, with or without

modification(s), the following resolutions as an Ordinary Resolutions:

"RESOLVED THAT the audited Consolidated financial statements of the Company consisting of the Balance Sheet as at 31st March, 2022, the Statement of Profit and Loss, Cash Flow Statement and Statement of Changes in Equity for the year ended on that date and the Explanatory Notes annexed to, and forming part of, any of the said documents together with the reports of the Board of Directors and the Auditors report, as circulated to the Members, be and are hereby considered and adopted."

2. **To declare dividend on equity shares for the financial year 2021-22.**
3. **To appoint a director in place of Mrs. Apurva Jain, who retires by rotation and being eligible, offers herself for re-appointment.**
4. **To appoint statutory auditor of the Company:**

To consider and if thought fit, to pass with or without modification(s), the following Resolution as an Ordinary Resolution:

"RESOLVED THAT pursuant to section 139 and 149 and other applicable provisions of the companies act 2013 and the rules made there under, as amended from time to time and pursuant to the recommendation of the audit committee and the board of directors of the company, M/s S. Daga & Co. (FRN: 000669S) registered with the Institute of Chartered Accountants of India) be and are hereby appointed as Statutory Auditors to hold office from the conclusion of 31st Annual General meeting till the conclusion of 36th Annual General Meeting to be held in year 2027 i.e for a period of 5 years commencing from the financial year 2022-23, at such remuneration as may be mutually agreed between the Board of directors and M/s. S. Daga & Co.,

Registered Office:

105, First Floor, Surya Towers,
S. P. Road, Secunderabad - 500 003.
CIN: L14102TG1991PLC013299
Date: 21st May, 2022.

By Order of the Board
For Pokarna Limited

Gautam Chand Jain
Chairman & Managing Director
(DIN: 00004775)

Notes and Shareholder Information:

1. In view of the continuing COVID-19 pandemic and pursuant to circulars bearing no. 20/2020 dated 5th May, 2020, 02/2021 dated 13th January, 2021, 19/2021 dated 8th December, 2021, 21/2021 dated 14th December, 2021 and 02/2022 dated 05th May, 2022 ("MCA Circular") ("MCA Circulars") and in compliance with the provisions of the Companies Act, 2013 ("the Act") and the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR"), the 31st AGM of the Company is being conducted through VC/OAVM facility, which does not require physical presence of members at the venue of the Annual General Meeting (AGM). Registered Office of the Company shall be deemed to be the venue of this AGM.
2. Since the ensuing AGM is being held pursuant to the MCA Circulars through VC/OAVM which does not require physical attendance of Members at the AGM, the facility to appoint proxy by the Members will not be available for this AGM and therefore, Proxy Form and Attendance Slip are not annexed to this Notice.
3. Since AGM will be held through VC/OAVM, the Route Map is not required and hence, not annexed to this Notice.
4. Members are requested to carefully read the "Procedure for joining the AGM through VC/OAVM" given below in this Notice.
5. Members attending the AGM through VC/OAVM shall be counted for the purpose of reckoning the quorum under Section 103 of the Act.
6. Only those members, who are present in the meeting through VC/OAVM facility and have not casted their vote on resolutions through remote e-voting and are otherwise not barred from doing so, will be allowed to vote through e-voting system at the AGM ("InstaPoll").
7. Institutional/Corporate Shareholders (i.e. other than individuals/HUF, NRI, etc.) are required to send scanned copy (PDF/ JPG Format) of its Board or governing body Resolution/ authorization etc., authorizing their representative to attend the AGM through VC/OAVM on their behalf and to vote via. remote e-voting. The said resolution/authorization shall be sent by email from through the registered email address to KFin Technologies Limited (KFin/RTA) at evoting@kfintech.com and to the Company at igrc@pokarna.com.
8. All investor related communication may be addressed to KFin at the following address:

KFin Technologies Limited
Unit: Pokarna Limited
Selenium Tower B Plot No. 31 & 32
Gachibowli, Financial District,
Nanakramguda Serilingampally Mandal
Hyderabad – 500 032
Toll free number - 1800-309-4001
E-mail: einward.ris@Kfintech.com
Website: www.kfintech.com
9. In compliance with above mentioned circulars of MCA the Notice calling this AGM along with the Annual Report for FY 22 is being sent only by electronic mode to those Members whose e-mail addresses are registered with the Depository Participants or the Company's RTA. Members may kindly note that the Notice of AGM and Annual Report for FY 22 will also be available on the Company's website viz. www.pokarna.com and website of the stock exchanges i.e. BSE Limited and National Stock Exchange of India Limited (www.bseindia.com and www.nseindia.com).
10. In order to enable the Company to comply with MCA circulars issued for holding AGM via VC/OAVM and to participate in the green initiative in Corporate Governance, members are requested to register their email addresses in respect of shares held in electronic form with their Depository Participant(s) and in respect of shares held in physical form by clicking at <https://ris.kfintech.com/clientservices/mobileereg/mobileemailreg.aspx> or by writing to the RTA with details of folio number and self-attested copy of PAN card at KFin Technologies Limited, Unit: Pokarna Limited, Selenium Tower B, Plot 31-32, Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad 500 032 or by sending email to einward.ris@kfintech.com. Members are advised to receive the Notice convening the AGM and Annual Report for FY-22 via e-mail, by updating their email ID by accessing the link <https://ris.kfintech.com/clientservices/mobileereg/mobileemailreg.aspx>. Alternatively, Notice of AGM can be downloaded through <https://evoting.kfintech.com/public/Downloads.aspx>.
11. Members holding shares in physical form can avail the facility of nomination on their shareholding pursuant to the provisions of Section 72 of the Act and for the same, they are advised to send their nomination in the prescribed Form No. SH-13 to KFin at the above- mentioned address. Members holding shares in electronic form may contact their respective Depository Participant(s) for availing this facility.
12. In terms of SEBI's circular dated April 20, 2018, members holding shares in physical form and whose PAN and Bank details are not updated in the records of KFin, are requested to submit their PAN and Bank Account details, along with self-attested copy of PAN Card and original cancelled cheque/ attested copy of bank passbook bearing name of the Member to the Company/KFin.
13. SEBI has mandated submission of Permanent Account Number (PAN) by every participant in securities market. Members holding shares in electronic mode are, therefore, requested to submit their PAN to their Depository Participants with whom they are maintaining their demat accounts. Members holding shares in physical mode can submit their PAN to the Company/KFin.
14. In terms of SEBI (Listing Obligations and Disclosure Requirements) (Fourth Amendment) Regulations, 2018, with effect from April 1, 2019, securities of listed companies can be transferred only in dematerialised form. Accordingly, the Company will not accept any fresh lodgement of transfer of

shares in physical form. The members are therefore advised, in their own interest, to dematerialize the shares held by them in physical form.

15. Members holding shares in physical form in identical order of names in more than one folio are requested to send to the Company or Company's RTA, details of such folios together with the share certificates and KYC proof(s) viz. PAN, Aadhar etc. for consolidating their holding in one folio. The share certificates will be returned to the members after making requisite changes, thereon.
16. Members are requested to send their queries, if any, on the financial statements/operations of the Company, via email to the Company Secretary at companysecretary@pokarna.com atleast 7 days before the AGM, so that the information can be compiled in advance.
17. The documents referred to in this Notice are available for inspection electronically without any fee by the Members on all business days (except Saturday, Sunday and Public Holidays) upto the date of AGM. The Register of Directors, Key Managerial Personnel and their shareholding maintained under Section 170 of the Act and the Register of Contracts and Arrangements, in which Directors are interested, maintained under Section 189 of the Act, will be available for inspection electronically by the members during the AGM. Members seeking to inspect such documents may send request from their email id registered with the Company/RTA to the Company at companysecretary@pokarna.com
18. Pursuant to the provisions of Section 108 and other applicable provisions, if any, of the Act read with the Companies (Management and Administration) Rules, 2014, as amended, and Regulation 44 of SEBI LODR, the Company is providing to its members facility to exercise their right to vote on the Resolutions as set out in notice of AGM by electronic means ("e-voting"). Members may cast their votes remotely, using an electronic voting system on the dates mentioned herein below ("remote e-voting"). The facility for voting through electronic voting system will also be available during the AGM ("InstaPoll") and members attending the AGM who have not cast their vote(s) by remote e-voting, will be able to cast their vote at the meeting through InstaPoll. The Company has engaged the services of KFin as the agency to provide e-voting facility at the AGM.
19. The remote e-voting facility will be available during the following period:

Commencement of remote e-voting	From 9.00 a.m. (IST) on Sunday, 4th September, 2022
End of remote e-voting	Up to 5.00 p.m. (IST) on Tuesday, 6th September, 2022

Remote e-voting will not be allowed beyond the aforesaid date and time and the remote e-voting module shall be forthwith disabled by KFin upon expiry of aforesaid period.

20. Persons whose name appears in the Register of Member/list of Beneficial Owners as on 31st August, 2022 (Cut-off date) shall be entitled to cast their vote by remote e-voting on the resolutions set forth in this Notice or participating at the AGM and vote through InstaPoll. Any person who is not a Member as on the Cut-off date should treat this Notice for information purpose only.
21. The Board of Directors has appointed K.V. Chalama Reddy, Company Secretary-in-Practice (FCS No.- 9268) as Scrutinizer to scrutinize the remote e-voting and InstaPoll process in a fair and transparent manner and he has communicated his willingness to get appointed and will be available for the said purpose.
22. After conclusion of e-voting at the AGM, Scrutinizer will scrutinize the votes cast via InstaPoll and remote e-voting, and make a consolidated Scrutinizer's Report submission to the Chairman/Director.
23. The result of e-voting (remote e-voting and InstaPoll) will be declared within two working days of the conclusion of AGM and the same, along with the consolidated Scrutinizer's Report, will be placed on Company's website viz. www.pokarna.com and on the website of KFin viz. <https://evoting.kfintech.com>. The result will be simultaneously communicated to the stock exchanges viz. NSE and BSE.
24. The resolutions as set out in the notice of AGM shall be deemed to be passed on the date of AGM, subject to receipt of requisite number of votes in favour of the resolution(s).
25. Pursuant SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 09, 2020 on "e-Voting Facility provided by Listed Entities", individual shareholders holding equity shares in dematerialised form can cast their vote, by way of single login credential, through their demat account/ websites of Depositories/ Depository Participants.

The members are advised to update their mobile number and E-mail ID in their demat accounts in order to access e-voting facility

The process and manner of remote e-Voting, attending AGM through VC / OAVM and e-Voting at AGM is as under:

PROCEDURE TO CAST VOTE THROUGH REMOTE E-VOTING

Pursuant to SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020 on "e-Voting facility provided by Listed Entities", e-Voting process has been enabled for all Individual members holding shares in demat mode, by way of single login credential, through their demat accounts/websites of Depositories/ Depository Participants (DPs), in order to increase the efficiency of the voting process. They can cast vote on the resolutions, without registering with e-Voting Service Provider (ESP) viz. KFin Technologies Limited ("KFin").

1. **Individual members holding shares in demat mode:** Access to Depositories e-Voting system and proceed to cast vote

2. **Members other than “Individuals holding shares of the Company in demat mode”:** Access to KFin e-Voting system and proceed to caste vote

1. **Individual members holding shares in demat mode :** Access to Depositories e-Voting system and process to caste vote:

National Securities Depository Limited (NSDL)	Central Depository Services (India) Limited (CDSL)
<p>1. User already registered for IDeAS facility:</p> <p>(i) URL: https://eservices.nsdl.com</p> <p>(ii) Click on the “Beneficial Owner” icon under ‘IDeAS’ section.</p> <p>(iii) On the new page, enter User ID and Password. Post successful authentication, click on “Access to e-Voting”</p> <p>(iv) Click on company name: “Pokarna Limited” or e-Voting service provider “K-Fintech” and then you will be re-directed to K-Fintech’s e-Voting page to cast vote during the remote e-Voting period</p>	<p>1. User already registered for Easi / Easiest:</p> <p>(i) Visit URL: https://web.cdslindia.com/myeasi/home/login OR www.cdslindia.com and click on “Login” and select “New System Myeasi”</p> <p>(ii) Enter your user id and password.</p> <p>(iii) Post successful authentication, , please click on ‘E-voting’</p> <p>(iv) You will be requested to select the name of the Company: “Pokarna Limited” or KFin and then you will be re-directed to KFin’s e-Voting page to cast the vote during the remote e-Voting period.</p>
<p>2. User not registered for IDeAS facility:</p> <p>(i) To register click on link: https://eservices.nsdl.com and select “Register Online for IDeAS”</p> <p>OR</p> <p>https://eservices.nsdl.com/SecureWeb/IdeasDirectReg.jsp</p> <p>(ii) Proceed with completing the required fields.</p> <p>(iii) Follow steps given in point no. 1 above</p>	<p>2. User not registered for Easi/Easiest:</p> <p>(i) To register click on the link: https://web.cdslindia.com/myeasi/Registration/EasiRegistration</p> <p>(ii) Proceed with completing the required fields.</p> <p>3. Alternatively, by directly accessing the e-Voting website of CDSL:</p> <p>(i) Open URL: www.cdslindia.com and select “E Voting”</p> <p>(ii) Provide BO ID/ demat account number and PAN</p> <p>(iii) System will authenticate user by sending OTP on registered Mobile & Email as recorded in the demat Account.</p> <p>(iv) You will be requested to select the name of the Company: “Pokarna Limited” or KFin and then you will be re-directed to KFin’s e-Voting page to cast the vote during the remote e-Voting period.</p>
<p>3. Alternatively, by directly accessing the e-Voting website of NSDL:</p> <p>(i) Open URL: https://www.evoting.nsdl.com/</p> <p>(ii) Click on the icon “Login” available under ‘Shareholder/Member’ section.</p> <p>(iii) On the Login page, enter your User ID (i.e. your 16 character demat account number held with NSDL), Password / OTP and a Verification Code as shown on the screen.</p> <p>(iv) Post successful authentication, click on company name: “Pokarna Limited” or e-Voting service provider “K-Fintech” and then you will be re-directed to K-Fintech’s e-Voting page to cast vote during the remote e-Voting period.</p>	
<p>Procedure to login through demat account/ website of Depository Participant (DP)</p>	<p>(i) You can also login using the credentials of your demat account through your DP registered with NSDL/CDSL for remote e-Voting facility.</p> <p>(ii) Once logged-in, you will be able to see “e-Voting” option. Once you click on “e-Voting” option and after successful authentication, you will be re-directed to e-voting module of NSDL/CDSL.</p> <p>(iii) Click on options available against company name: “Pokarna Limited” or e-Voting service provider: Kfin and you will be re-directed to e-Voting website of KFin for casting your vote during the remote e-Voting period.</p>

Note: After successful login, as explained above, the individual members holding shares in demat mode, are requested to follow steps (f) to (k) mentioned under point no. 2(I)(A) below, to cast their vote.

Members who are unable to retrieve User ID/ Password are advised to use "Forget User ID"/"Forget Password" option available the websites of Depositories/DP.

Members facing any technical issue on NSDL website	Members facing any technical issue on CDSL website
Members facing any technical issue in login can contact NSDL helpdesk by sending a request at evoting@nsdl.co.in or call at toll free no.: 1800-1020-990/ 1800-224-430	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at helpdesk.evoting@cdslindia.com or contact at 022- 23058738 or 22-23058542-43.

2. All Members other than 'Individuals holding shares of the Company in demat mode' Access to KFin e-Voting system and process to caste vote:

I. (A) Members whose e-mail addresses are registered with the Company/Depository Participant(s) and have received email from KFin with login credentials. Please follow the below process:

- (a) Launch internet browser by typing the URL: <https://evoting.kfintech.com/>
- (b) Enter the login credentials (User ID and password given in the e-mail). The E-Voting Event Number + Folio No. or DP ID Client ID will be your User ID. However, if you are already registered with KFin for e-voting, you can use the existing password for logging in. If required, please visit <https://evoting.kfintech.com/> or contact at 040- 67162222/1800-309-4001 (from 9:00 a.m. to 6:00 p.m.) for your existing password.
- (c) After entering these details appropriately, click on "LOGIN".
- (d) You will now reach Password Change Menu wherein you are required to mandatorily change your password upon logging in for the first time. The new password shall comprise of minimum 8 characters with at least one upper case (A-Z), one lower case (a-z), one numeric (0-9) and a special character (@, #, \$, etc.). The system will prompt you to change your password and update your contact details like mobile number, e-mail address, etc. on first login. You may also enter a secret question and answer of your choice to retrieve your password in case you forget it. It is strongly recommended that you do not share your password with any other person and that you take utmost care to keep your password confidential.

(e) You need to login again with the new credentials.

(f) On successful login, the system will prompt you to select the E-Voting Event Number (EVEN) for Name of the Company viz. Pokarna Limited.

(g) On the voting page, enter the number of shares held by you as on the Cut-off date under either "FOR" or "AGAINST" or alternatively, you may partially enter any number under "FOR"/"AGAINST", but the total number under "FOR"/"AGAINST" taken together should not exceed your total shareholding as on the cut-off date. You may also choose to "ABSTAIN" and vote will not be counted under either head.

(h) Members holding shares under multiple folios/demat accounts shall choose the voting process separately for each of the folios/demat accounts.

(i) Voting has to be done for each item of the Notice separately. In case you do not desire to cast your vote on any specific item, it will be treated as "ABSTAINED".

(j) You may then cast your vote by selecting an appropriate option and click on "SUBMIT".

(k) A confirmation box will be displayed. Click "OK" to confirm, else "CANCEL" to modify.

(l) Once you confirm, you will not be allowed to modify your vote.

(m) Corporate/Institutional Members (i.e., other than Individuals, HUFs, NRIs, etc.) are also required to send legible scanned certified true copy (in PDF Format) of the Board Resolution/Power of Attorney/ Authority Letter, etc., together with attested specimen signature(s) of the duly authorized representative(s), to the Scrutinizer at e-mail id: kvcr133@gmail.com with a copy marked to evoting@Kfintech.com. It is also requested to upload the same in the e-voting module in their login. The naming format of the aforesaid legible scanned document shall be "Corporate Name EVENT NO."

(B) Member whose e-mail address is not registered/updated with the Company/KFin/Depository Participant(s). Please follow the below process to generate your login credentials:

- (a) Members holding shares in physical mode, who have not registered/ updated their email addresses with the Company, are requested to register/ update the same by clicking on <https://ris.kfintech.com/clientservices/mobilereg/mobileemailreg.aspx> or by writing to the Company with details of folio number and attaching a self-attested copy of PAN card at igrc@pokarna.com or to KFin at ris@Kfintech.com.

(b) Members holding shares in dematerialized mode who have not registered their e-mail addresses with their Depository Participant(s) are requested to register/update their email addresses with the Depository Participant(s) with whom they maintain their demat accounts. For the limited purpose of receiving the login credentials for this AGM you can also use the link <https://ris.kfintech.com/clientservices/mobilereg/mobileemailreg.aspx> to register their e-mail address.

(c) After due verification, the Company/KFin will forward your login credentials to your registered email address.

(d) Follow the instructions at I (A) (a) to (m) to cast your vote.

II. You can also update your mobile number and e-mail id in the "user profile details" in your e-voting login on <https://e-voting.kfintech.com> which may be used for sending further communication.

III. Once the vote on a resolution has been cast by a member, whether partially or otherwise, the member shall not be allowed to change it subsequently or cast the vote again.

IV. Any person who becomes a member of the Company after dispatch of the Notice of the AGM and holding shares as on the Cut-off Date may obtain the User ID and password from KFin in the manner as mentioned below:

(a) If the mobile number of the member is registered against Folio No./DP ID Client ID, the member may send SMS: MYEPWD <space> E-Voting Event Number+Folio No. or DP ID Client ID to +91-9212993399

Example for NSDL: MYEPWD <SPACE> IN12345612345678

Example for CDSL: MYEPWD <SPACE> 1402345612345678

Example for Physical: MYEPWD <SPACE> XXXX1234567890

(b) If e-mail address or mobile number of the member is registered against Folio No./DP ID Client ID, then on the home page of <https://evoting.kfintech.com>, the member may click "Forgot Password" and enter Folio No. or DP ID Client ID and PAN to generate a password.

(c) Member may send an e-mail request to <https://evoting.kfintech.com> requesting User ID and Password. After due verification of the request, user id and password will be sent to the members.

V. In case of any query/grievance, in respect of e-voting - Members may refer to the Help & FAQs section/E-voting user manual available at the "Downloads" section of KFin's website: <https://evoting.kfintech.com> or contact Mr. Rajkumar Kale, AGM, KFin Technologies Limited, Unit: Pokarna Limited, Selenium Tower B, Plot 31-32, Financial District, Nanakramguda, Serilingampally Mandal, Hyderabad 500 032 | Phone No.: +91-040-67162222 | Toll- free No.: 040-67162222/ 1800-309-4001 | E-mail: evoting@Kfintech.com.

PROCEDURE FOR JOINING THE AGM THROUGH VC/OAVM AND VOTING AT AGM:

The Company is providing VC/OAVM facility to its Members for participating at the AGM.

a) Members will be able to attend the AGM through VC at <https://emeetings.KFintech.com> by using their e-voting login credentials provided in the email received from the Company/KFin.

Members are requested to follow the procedure given below:

- i. Launch internet browser (chrome/firefox/safari) by typing the URL: <https://emeetings.KFintech.com>
- ii. Enter the login credentials
- iii. After logging in, click on "Video Conference" option
- iv. Then click on camera icon appearing against AGM event of Pokarna Limited, to attend the AGM.

b) Members will be allowed to attend the AGM through VC/OAVM on first come, first served basis.

c) Members who would like to express their views or ask questions during the AGM may register themselves by logging on to <https://emeetings.Kfintech.com> and clicking on the 'Speaker Registration' option available on the screen after log in. The Speaker Registration will be open from Friday, 2nd September, 2022 (9:00 a.m. IST) till Monday, 5th September, 2022 (5:00 p.m. IST). Only those members who have registered themselves as speaker will be allowed to express their views or ask questions at the AGM. The Company reserves the right to restrict the number of questions and speakers, depending upon availability of time as appropriate for smooth conduct of the AGM. Members are requested to wait for their turn to be called by the Chairperson of the Meeting during the Question and Answer Session. Due to inherent limitation of transmission and coordination during the AGM, the Company may have to dispense with or curtail the Question and Answer Session. Hence, Members are encouraged to get themselves registered in advance to ask questions/queries etc. at the AGM.

d) Facility to join the meeting shall be opened 30 minutes before the scheduled time of the AGM and shall be kept open throughout the proceedings of the AGM.

e) Voting at AGM ("InstaPoll"):

- Facility to cast vote through InstaPoll will be made available on Video Conferencing screen and will be activated once the InstaPoll is announced at the AGM.
- Member can opt for only single mode of voting per EVEN, i.e., through remote e-voting or voting at the AGM (InstaPoll). If a member casts vote(s) by both modes, then voting done through remote e-voting shall prevail and vote(s) cast at the Meeting shall be treated as "INVALID".

- In case of joint holders attending the Meeting, only such joint holder who is higher in the order of names will be entitled to vote at the AGM.
- f) Members who need assistance before or during the AGM can contact KFin at evoting@KFintech.com or call at 1800-309-4001. Kindly quote your name, DP ID-Client ID/Folio no. and E-voting Event Number in all your communications.

E-VOTING RESULT:

The Scrutiniser will, after the conclusion of e-voting at the Meeting, scrutinise the votes cast at the Meeting (Insta Poll) and votes cast through remote e-voting, make a consolidated Scrutiniser's Report and submit the same to the Chairman. The result of e-voting will be declared within two working days of the conclusion of the Meeting and the same, along with the consolidated Scrutiniser's Report, will be placed on the website of the Company: www.pokarna.com and on the website of KFinTech at: <https://evoting.kfintech.com>. The result will simultaneously be communicated to the Stock Exchanges.

Subject to receipt of requisite number of votes, the Resolutions proposed in the Notice shall be deemed to be passed on the date of the Meeting, i.e., Wednesday, 7th September, 2022.

IEPF RELATED INFORMATION:

In terms of section 124(5) of the Act, dividend amount for the year ended 31st March 2015 remaining unclaimed for a period of seven years shall become due for transfer in October 2022 to the Investor Education and Protection Fund (IEPF) established by the Central Government. Further, in terms of section 124(6) of the Act, in case of such shareholders whose dividends are unpaid for a continuous period of seven years, the corresponding shares shall be transferred to the IEPF's demat account.

Members who have not claimed dividends in respect of the financial years from 2014-15 onwards are requested to approach the Company/KFin for claiming the same as early as possible, to avoid transfer of the relevant shares to the IEPF's demat account.

DIVIDEND RELATED INFORMATION:

The Company has fixed Wednesday, 31st August, 2022 as the 'Record Date' for the purpose of AGM and for determining entitlement of Members to dividend for the financial year ended March 31, 2022.

The dividend for the year ended 31 March 2022 as recommended by the Board, i.e. 30% @ Rs. 0.60 (Sixty paise only) per equity share of Rs. 2/- each, if declared at the meeting, will be paid to those members whose names appear in the Company's register of members as on the Record Date. In respect of the shares held in dematerialised mode, to the Members whose names are furnished by National Securities Depository Limited and Central Depository Services (India) Limited as beneficial owners as on that date. The dividend on equity shares, if declared at the meeting, will be credited / despatched within 30 days from the date of this meeting.

Payment of dividend shall be made through electronic mode to the Shareholders who have updated their bank account details. Dividend warrants / demand drafts / cheque will be despatched to the registered address of the shareholders who have not updated their bank account details.

Members holding shares in physical form are requested to notify/send any change in their address and bank account details to Registrar and Share Transfer Agents, KFinTech or the Company. Members whose shareholding is in electronic mode are requested to direct change of address notifications and updates of bank account details / PAN to their respective depository participant(s). Members are encouraged to utilize Electronic Clearing System (ECS) for receiving dividends.

Members are requested to address all correspondence, including on dividends, to the Registrar and Share Transfer Agents, KFin, Unit: Pokarna Limited, Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad 500 032.

Under section 194 of the Income Tax Act, 1961, as amended by the Finance Act, 2020 ("Act"), dividend paid or distributed by a company after April 1, 2020 shall be taxable in the hands of the domestic shareholders and the Company would also be required to deduct tax at source (TDS) at the prescribed rates from the dividend paid to shareholders. Similarly in case of non-resident shareholders the Company would require to withhold tax (WHT) under section 195 / 196D of the Act. Accordingly, the Company shall be required to apply TDS / WHT at the time of making payment of the said Dividend after obtaining the approval of shareholders in the forthcoming AGM. The TDS / WHT rate would vary depending on the residential status of the shareholder and the valid documents submitted by them and accepted by the Company as explained herein below:

As per the amended provisions of Section 206AB of the Act vide Finance Act 2022, in case of non-filers of income-tax return for the preceding financial year and in whose case TDS / TCS exceeds Rs. 50000 in the said preceding financial year, the deduction of tax at source is required to be made at the higher of the following rates, namely-

- (i) at twice the rate specified in the relevant provision of the Act; or
- (ii) at twice the rate or rates in force; or
- (iii) at the rate of five per cent.

The provisions of section 206AB of the Act is applicable to the following category of persons:

- (i) Residents; and
- (ii) Non-residents having a permanent establishment in India.

For Resident Shareholders

Tax is required to be deducted at source under Section 194 of the Act @ 10% from the amount of dividend where valid PAN

is available and provided to us, except for nil / lower rate of tax indicated in specific cases stated hereunder:

(A) For Resident Individuals

Income-tax will be deducted either at nil or lower rate from the dividend payable to resident individuals if –

- a. Total dividend to be received by them during Financial Year 2022-23 does not exceed INR 5,000/-, or
- b. The shareholder provides Form 15G duly signed (applicable to individual) / Form 15H duly signed (applicable to an Individual above the age of 60 years), as per the attached formats, provided that all the required eligibility conditions are met. Please note that all fields are mandatory to be filled up and Company may at its sole discretion reject the form if it does not fulfil the requirement of law., or
- c. The shareholder provides certificate issued by the Income-tax Department u/s. 197 of the Act for lower rate / nil rate, or
- d. The Shareholder provides Exemption certificate issued by the Income-tax Department, if any under any other provisions of the Act.

(B) For Resident Non-Individual shareholders

Income-tax will be deducted either at nil or lower rate from the dividend payable to resident non-individual shareholders if they provide the following documents –

- a. Insurance Companies: Public & Other Insurance Companies, a declaration duly signed that it has full beneficial interest with respect to the shares owned by it along with its self-attested copy of PAN
- b. Mutual Funds: Certificate of registration u/s 10(23D) of the Act issued by the appropriate authority along with its self-attested copy of PAN
- c. Alternative Investment Fund ("AIF"): Self certified copy of SEBI registration certificate that the AIF is registered under SEBI along with its self- attested copy of PAN
- d. Other Non-Individual shareholders who are holding certificate issued by the Income- tax Department u/s. 197 of the Act for lower / nil rate of tax deduction at source under provisions of Section 194 of the Act or who are covered u/s 196 of the Act, are required to submit an attested copy of the PAN along with the documentary evidence in relation to the exemption/ lower rate.

Kindly submit the declaration along with all the attachments referred to above as may be applicable latest by August 31, 2022, so as to enable us to determine appropriate rate of TDS, if any applicable to the payment of dividend. In the absence of this declaration, the Company would be constrained to deduct tax at a applicable rate as per the relevant provisions of the Incometax Act, 1961.

Further, it may kindly be noted that recording of the Permanent Account Number (PAN) for the registered Folio/DP id-Client Id is mandatory; failing which tax will be deducted @ 20% as

provided under Section 206AA of the Act, in case payment of dividend exceeds Rs. 5000 during the financial year 2022-23.

Non-resident Shareholders:

Tax is required to be deducted at source in the case of non-resident shareholders in accordance with the provisions of section 195 of the IT Act at the rates in force. As per the relevant provisions of the IT Act, the TDS on dividend shall be @ 20% or applicable rate plus applicable surcharge and health and education cess on the amount of dividend payable to the non-resident shareholders. For FII/ FPI shareholders, section 196D provides for TDS @ 20% or applicable rate plus applicable surcharge and health and education cess. However, as per section 90 of the IT Act, non-resident shareholders have the option to be governed by the provisions of the Double Tax Avoidance Agreement (DTAA) read with applicable Multilateral Instrument provisions, if they are more beneficial to them.

A list of documents/ declarations required to be provided by the resident shareholders and list of documents/declarations required to claim the benefit of DTAA by the non-resident shareholders should be uploaded with KFin Technologies Pvt Ltd., the Registrar and Transfer Agent at <https://ris.kfintech.com/form15> or e-mailed to einward.ris@kfintech.com.

No communication on the tax determination/ deduction shall be entertained after 31st August, 2022.

The above referred documents submitted by you will be verified by us and we will consider the same while deducting the appropriate taxes, if any, provided that these documents are in accordance with the provisions of the IT Act.

In addition to the above, please note the following:

- In case you hold shares under multiple accounts under different status/category but under a single PAN, the highest rate of tax as applicable to the status in which shares held under the said PAN will be considered on the entire holding in different accounts.
- In case of joint shareholding, the withholding tax rates shall be considered basis the status of the primary beneficial shareholder.
- For deduction of tax at source, the Company would be relying on the above data shared by KFin as updated up to the record date. It may be further noted that in case tax on dividend is deducted at a higher rate in the absence of receipt of any of the aforementioned details/ documents from the shareholders, the shareholders may consider filing their return of income and claiming an appropriate refund, as may be eligible. No claim shall lie against the Company for such taxes deducted.

The Company shall arrange to e-mail the soft copy of the TDS certificate to shareholders at the registered e-mail id within the prescribed time, post payment of the said dividend, if declared in the AGM. The said certificate can also be viewed

in Form 26AS at TRACES <https://www.tdscpc.gov.in/app/login.xhtml> or the website of the Income Tax department of India <https://www.incometax.gov.in/home>.

In the event of any income tax demand (including interest, penalty, etc.) arising from any misrepresentation, inaccuracy or omission of information provided by the Shareholder/s, such Shareholder/s will be responsible to indemnify the Company, and also provide the Company with all information/ documents and co-operation in any assessment/ appellate proceedings before the Tax/ Government authorities

This Communication is not exhaustive and does not purport to be a complete analysis or listing of all potential tax consequences in the matter of dividend payment. Shareholders should consult their tax advisors for requisite action to be taken by them.

OTHER INFORMATION:

Securities and Exchange Board of India ("SEBI") has mandated that securities of listed companies can be transferred only in dematerialised form w.e.f. April 1, 2019. Accordingly, the Company / KFinTech have stopped accepting any fresh lodgement of transfer of shares in physical form. Members holding shares in physical form are advised to avail of the facility of dematerialisation.

Members holding shares in physical mode are:

- required to submit their Permanent Account Number (PAN) and bank account details to the Company / KFinTech, if not registered with the Company / KFinTech, as mandated by SEBI by writing to the Company at igrc@pokarna.com or to KFinTech at einward.ris@kfintech.com along with the details of folio no., self-attested copy of PAN card, bank details (Bank account number, Bank and Branch Name and address, IFSC, MICR details) and cancelled cheque.
- advised to register nomination in respect of their shareholding in the Company.

Members holding shares in electronic mode are:

- requested to submit their PAN and bank account details to their respective Depository Participants ("DPs") with whom they are maintaining their demat accounts.
- advised to contact their respective DPs for registering nomination.

Non-Resident Indian members are requested to inform KFinTech / respective DPs, immediately of:

- Change in their residential status on return to India for permanent settlement.
- Particulars of their bank account maintained in India with complete name, branch, account type, account number and address of the bank with pin code number, if not furnished earlier.

Additional information with respect to Item Nos. 3 and 4:

Disclosure pursuant to Regulation 36(3) and 36(5) of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") are provided below:

ITEM NO. 3:

To appoint a director in place of Mrs. Apurva Jain, who retires by rotation and being eligible, offers herself for re-appointment:

Sr. No.	Particulars	Details
1	Name of the Director	Mrs. Apurva Jain
2	DIN	00576447
3	Designation	Executive Director
4	Date of Birth	07.11.1984
5	Date of First Appointment on the Board	09.08.2014
6	Qualification	Bachelor of Science (Home Science).
7	Expertise in specific functional areas	Mrs. Apurva Jain has over 10 years of experience in operations, marketing, strategy and other commercial functions. She inter alia leads the apparel business of the Company.
8	Shareholding of as on 31st March, 2022.	NIL

9	Number of Meetings of the Board attended during the year	4
10	Names of listed entities in which the person also holds the directorship and the membership of the committees of Board.	Nil
11	Disclosure of relationships between directors inter-se	Spouse of Mr. Rahul Jain, Managing Director and Daughter in law of Mr. Gautam Chand Jain, Chairman & Managing Director.
12	Recommendation	Save and except, Mrs. Apurva Jain, Mr. Gautam Chand Jain, Mr. Rahul Jain and Mr. Prakash Chand Jain and their relatives to the extent of their shareholding interest, if any, none of the Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in the Resolution set out at Item No. 3 of the Notice. The Board recommends the Ordinary Resolution set out at Item No. 3 of the Notice for approval of the Members.

ITEM NO. 4:**To appoint statutory auditor of the Company**

Sr. No.	Particulars	Details
1	Name of the Statutory Auditor	M/s. S. Daga & Co.
2	Name of the outgoing Auditor	M/s. K.C. Bhattacharjee & Paul
3	Proposed fees payable	Rs. 8,75,000 plus reimbursement of GST, travelling and out of pocket expenses. The remuneration proposed to be paid to the Statutory Auditors for the subsequent years will be determined judiciously by the Board of Directors from time to time based on the recommendations of the Audit Committee and in consultation with the Statutory Auditors, which will be commensurate with the services rendered by them during the said tenure.
4	Fees paid to outgoing auditor	Rs. 8,75,000 plus reimbursement of GST, travelling and out of pocket expenses.
5	Terms of appointment	M/s. S. Daga & Co. are proposed to be appointed for 1st term of 5 Consecutive years from the conclusion of this Annual General Meeting until the 36th Annual General Meeting for the financial year 2027-28 on such remuneration as detailed in point 3 above. The terms and conditions of the appointment of the Statutory Auditors of the Company will inter-alia also include the conditions mentioned in Clauses 6A & 6B of the SEBI Circular No. CIR/CFD/CMD1/114/2019 dated 18th October, 2019.
6	Basis for recommendation of appointment	Considering their performance of the firm across the industry, the Audit Committee has recommended the appointment of M/s. S. Daga & Co. to the Board of Directors of the Company, which the Board has accepted and approved, subject to the approval of the Members. The recommendation is based on various factors like Audit Methodology, Controls, Knowledge and Reputation of the Firm.

<p>7 Brief profile of firm</p>	<p>S Daga and Co, Chartered Accountants, founded in the year 1970 at Hyderabad. Mr. Shantilal Daga is the Founder of the firm incorporated as proprietary concern in 1970 and converted into Partnership Firm in the year 1977 and continues to be Senior Partner of the firm. The Firm is registered with the Comptroller and Auditor General of India and Reserve Bank of India for conducting audits of large Public Sector Undertaking & Public Sector Bank.</p> <p>The firm has comprehensive professional services having experience of more than 50 years which include Audit, Tax Advisory, Management Consultancy, Financial Management, Accounting Services, Corporate Advisory etc., to a large and wide variety of clients. The clients include listed and non-listed public sector and private corporate & others and cover a broad spectrum of industries ranging from manufacturing, construction, banking, power, retail, hospitality, and information technology etc.</p> <p>Currently the firm has Six FCA Partners, a Qualified Chartered Accountant and 30 other professional including articles and support staff. It is a professionally managed, service oriented and knowledge-based CA Firm. The firm has excellent infrastructure to cater to the clients' various requirements. The firm is a technology oriented one and strives to improve itself with the dynamic external and internal environment. The firm has Quality control certificate for Audit & Assurance services issued by Peer Review Board, Institute of Chartered Accountants of India, New Delhi.</p>
<p>8 Recommendation</p>	<p>None of the Directors, Key Managerial Personnel of the Company and their relatives are, in any way, concerned or interested, financially or otherwise, in the Resolution set out at Item No. 4 of the Notice.</p> <p>The Board recommends the Ordinary Resolution set out at Item No. 4 of the Notice for approval of the Members.</p>

Registered Office:

105, First Floor, Surya Towers,
S. P. Road, Secunderabad - 500 003.

CIN: L14102TG1991PLC013299

Date: 21st May, 2022.

By Order of the Board
For Pokarna Limited

Gautam Chand Jain
Chairman & Managing Director
(DIN: 00004775)