

15-Nov-2024

The General Manager
Department of Corporate Services,
BSE Limited,
25th Floor, Phiroze Jeejeebhoy Towers,
Dalal Street, Fort, Mumbai-400001

Sub: Outcome of Board Meeting held on 15.11.2024
Ref: Scrip Code: 540072

Dear Sir/Madam,

We wish to inform you that the meeting of Board of Directors of the Company was held today i.e. **15.11.2024** at the registered office of the Company situated at 8, Bhatt Ji Ki Baari, Udaipur Rajasthan-313001 India wherein the following matters were considered, discussed and approved:

1. The Board considered and approved the Unaudited Financial Results for the Half Year ended on 30th September, 2024.
2. The Board considered and approved the Limited Review Report for the Half Year ended on 30th September, 2024.
3. Mr. Abhinav Upadhyay, Managing Director is appointed as Compliance Officer of the Company till the Qualified Company Secretary is appointed at the post of Company Secretary and Compliance Officer.

Time of commencement of Meeting: 05:00 PM
Conclusion of Meeting: 5:30 PM

This is for your information and record.

Thanking you,

Yours truly,
for **SHIVA GRANITO EXPORT LIMITED**

ABHINAV UPADHYAY
(Managing Director)
DIN: 01858391

SHIVA GRANITO EXPORT LIMITED CIN:L14200RJ2015PLC048974 Regd. Office : 8, Bhatt Ji Ki Baari Udaipur - 313001(Rajasthan)					
STATEMENT OF UNAUDITED FINANCIAL RESULTS FOR THE HALF YEAR ENDED ON 30TH SEPTEMBER, 2024					
Particulars	Rs. in lakhs				
	Half Year Ended			Year Ended	
	30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
A Date of start of reporting period	01.04.2024	01.10.2023	01.04.2023	01.04.2023	01.04.2022
B Date of end of reporting period	30.09.2024	31.03.2024	30.09.2023	31.03.2024	31.03.2023
C Whether results are audited or unaudited	Un audited	Un audited	Un audited	Audited	Audited
D Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
I Revenue from Operations					
(a) Net Sales/ Revenue from Operations	182.34	451.41	92.25	543.67	484.70
(b) Other operating Revenue	-	-	-	-	-
II Other Income	3.97	126.79	0.00	126.79	2.74
III Total Revenue (I + II)	186.31	578.20	92.25	670.46	487.44
IV Expenses					
a) Cost of Materials Consumed	68.09	46.73	38.72	85.45	391.21
b) Purchases of Stock in Trade	157.47	324.33	32.30	356.63	107.39
c) Changes in inventories of finished goods, WIP & Stock in Trade	-116.28	39.38	-50.97	-11.59	-301.19
d) Employee benefits expense	23.82	2.23	23.37	25.60	88.10
e) Financial Cost	12.98	14.80	16.03	30.83	32.26
f) Depreciation and amortisation expense	0.00	17.74	0.00	17.74	55.78
g) Other Expenses	38.56	24.76	24.22	48.98	108.48
Total expenses	184.64	469.97	83.67	553.64	482.03
V Profit / (Loss) before					
Exceptional Items, Extraordinary Item and Tax(III-IV)	1.67	108.23	8.58	116.82	5.40
VI Exceptional Items	0.00	0.00	0.00	0.00	-756.18
VII Profit / (Loss) before Extraordinary Item and Tax(V-VI)	1.67	108.23	8.58	116.82	-750.78
VIII Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX Profit / (Loss) before Tax(VII-VIII)	1.67	108.23	8.58	116.82	-750.78
X Tax Expense:					
a) Current tax	0.00	19.50	0.00	19.50	0.84
c) Deferred tax Asset/(Liability)	0.00	-14.15	0.00	-14.15	-9.53
XI Net profit / (Loss) for the period from Continuing operation(IX-X)	1.67	74.58	8.58	83.17	-761.15
XII Profit/(Loss) before Tax from discontinuing operations	-	-	-	-	-
XIII Tax expenses of discontinuing operations	-	-	-	-	-
XIV Profit/(Loss) from discontinuing operations(XII-XIII)	-	-	-	-	-
XV Net Profit for the period	1.67	74.58	8.58	83.17	-761.15
XVI Paid Up Share Capital (Face Value of Rs. 10/- each)	1,321.51	1,321.51	1,321.51	1,321.51	1,321.51
XVII Earning Per Share					
(a) Basic	1.26	0.56	0.65	0.63	-5.76
(b) Diluted	1.26	0.56	0.64	0.63	-5.76

By Order of the Board
For SHIVA GRANITO EXPORT LIMITED





ABHINAV UPADHYAY
MANAGING DIRECTOR
DIN: 01858391

Place: Udaipur
Date : 15-11-2024

STATEMENT OF ASSETS AND LIABILITIES AS FOR THE YEAR ENDED ON 30.09.2024		
Rs.In Lakhs		
	As at 30-09-2024	As at 31-03-2024
	Unaudited	Audited
ASSETS		
A	NON-CURRENT ASSETS	441.97
	(a) Property, plant and equipment	0
	(b) Capital work-in-progress	0.00
	(c) Other intangible asset	0.00
	(d) Financial assets	
	(i) Investments	0.00
	(ii) Loans	0.00
	(iii) Trade Receivables	831.16
	(iv) Other Financial Assets	5.93
	(e) Deffered Tax Assets	2.87
	(f) Other non current asset	48.66
	TOTAL NON-CURRENT ASSETS (A)	1330.59
CURRENT ASSETS		
B	(a) Inventories	800.10
	(b) Financial Assets	
	(i) Investment	0.00
	(ii) Trade Recivables	49.48
	(iii) Cash & Cash Equivalent	49.52
	(iv) Loans	19.00
	(v) Other Financial Assets	5.72
	(c) Other Current Assets	59.68
	TOTAL CURRENT ASSETS (B)	983.50
	TOTAL-ASSETS(A+B)	2314.09
EQUITY AND LIABILITIES		
EQUITY:		
A	(a) Equity Share Capital	1321.5
	(b) Other Equity	182.26
	Total Equity(A)	1503.76
NON- CURRENT LIABILITIES		
B	(a) Financial Liabilities	
	(i) Borrowings	200.25
	(ii) Trade Payables	
	(i) Total outstanding dues of Micro,Small and Medium Enterprises	15.86
	(ii) Total outstanding dues of creditors other than Micro,Small and Medium Enterprises	73.53
	(iii)Other Financial Liabilities	32.82

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	(b) Other Non- Current Liabilities	26.97	5.08
	(c) Provisions	0	0
	Total Non-Current Liabilities(B)	349.43	256.55
	CURRENT LIABILITIES		
C	(a) Financial Liabilities		
	(i) Borrowings	349.8	375.05
	(ii) Trade Payables		
	(i) Total outstanding dues of Micro,Small and Medium Enterprises	43.63	0.2
	(ii) Total outstanding dues of creditors other than Micro,Small and Medium Enterprises	22.29	117.15
	(iii)Other Financial Liabilities	10.68	11.46
	(b) Other Current Liabilities	15	36.89
	(c) Provisions	0	0
	(d) Current tax liabilities	19.5	19.5
	Total Current Liabilities(C)	460.9	560.25
	Total Liabilities(B + C)	810.33	798.08
	Total Equity and Liabilities (A + B + C)	2314.09	2318.89
	<p>By Order of the Board For SHIVA GRANITO EXPORT LIMITED</p>  <p>ABHINAV UPADHYAY MANAGING DIRECTOR DIN: 01858391</p>		
	Place: Udaipur Date : 15-11-2024		

CASH FLOW STATEMENT FOR THE YEAR ENDED 30TH SEPTEMBER 2024			
			In lakhs
	PARTICULARS	30th September 2024	30th September 2023
A.	Cash Flow From Operating Activities		
	Net Profit before tax and extraordinary items(as per Statement	1.67	8.57
	Adjustments for non Cash/ Non trade items:		
	Finance Cost	12.98	16.03
	Adjustments for unrealised foreign exchange Losses / (Gains)	0.04	
	Interest received		
	Other Inflows / (Outflows) of cash	10.00	
	Operating profits before Working Capital Changes	24.69	24.60
	Adjusted For:		
	(Increase) / Decrease in trade receivables	38.69	42.90
	Increase / (Decrease) in trade payables	-32.00	-50.22
	(Increase) / Decrease in inventories	-54.83	-35.63
	Increase / (Decrease) in other current liabilities	-8.89	11.94
	(Increase) / Decrease in Short Term Loans & Advances	-9.00	36.78
	(Increase) / Decrease in other current assets	-41.54	1.36
	Cash generated from Operations	-82.88	-54.07
	Income Tax (Paid) / Refund	0.00	0.00
	Net Cash flow from Operating Activities(A)	-82.88	-54.07
B.	Cash Flow From Investing Activities		
	Purchase of tangible assets		0.00
	Proceeds from sales of tangible assets	19.00	0
	Non Current Investments / (Purchased) sold		0.00
	Interest Received	0.00	0.00
	Cash advances and loans received back	25.5	-25.51
	Other Inflow / (Outflows) of cash	27.89	-2.28
	Net Cash used in Investing Activities(B)	72.39	-27.79
C.	Cash Flow From Financing Activities		
	Finance Cost	-12.98	-16.02
	Increase in / (Repayment) of Short term Borrowings	-10.64	49.24
	Increase in / (Repayment) of Long term borrowings	61.43	43.82
	Net Cash used in Financing Activities(C)	37.81	77.04
D.	Net Increase / (Decrease) in Cash & Cash Equivalents(A+B+C)	27.31	-4.82
E.	Cash & Cash Equivalents at Beginning of period	22.21	6.08
F.	Cash & Cash Equivalents at End of period	49.52	1.26
G.	Net Increase / (Decrease) in Cash & Cash Equivalents(F-E)	27.31	-4.82
H.	Difference (F-(D+E))	0.00	0.00
		By Order of the Board For SHIVA GRANITO EXPORT LIMITED  ABHINAV UPADHYAY MANAGING DIRECTOR DIN: 01858391	



**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE
QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2024**

The Board of Directors
Shiva Granito Export Limited,
8, Bhatt Ji Ki Baari,
Udaipur (Rajasthan)

"We have reviewed the accompanying statement of Un-audited Standalone Financial Results before depreciation and income tax/deferred tax provisions of Shiva Granito Export Limited, Udaipur for the period ended 30th September, 2024 and standalone Un-audited Statement of Assets & Liabilities as at 30th September, 2024 being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements), Regulation, 2015, as modified by Circular NO. CIR/CFD/FAC/62/2016 dated 5th July 2016. These statements are the responsibility of the Company's Management and has been approved by the Board of Directors at their meeting held on November 14, 2023. Our responsibility is to issue a report on these financial statements based on our review.

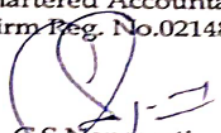
We conducted our review of the statement in accordance with the *Standard on Review Engagement (SRE) 2410, Engagement to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquiries of company 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.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statements prepared in accordance with applicable Accounting Standards and other recognized accounting practices and policies have 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 5th July 2016, including the manner in which it is to be disclosed, or that these contain any material misstatement".

The promoter share holding as on 30.09.2024 reduced by 8.63% by transfer of 1140000 Equity share as reported during the period 01.04.2024 to 30.09.2024.

For Nenawati & Associates
Chartered Accountants
(Firm Reg. No.02148C)




CS Nenawati
Partner
M.No. 071341

Place : Udaipur
Date : November 14, 2024
UDIN : 24071341BKC1KL4268