

14-Nov-2023

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

Re: Outcome of Board Meeting held on 14.11.2023

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. **14.11.2023** 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, 2023.
2. The Board considered and approved the Limited Review Report for the Half Year ended on 30th September, 2023.

Time of commencement of Meeting: 05:00 PM

Conclusion of Meeting: 06:00 PM

This is for your information and record.

Thanking you,

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

Abhinav Upadhyay
Digitally signed by
Abhinav Upadhyay
Date: 2023.11.14
18:09:30 +05'30'

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, 2023

Particulars	Rs. In lakhs				
	Half Year Ended			Year Ended	
	30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
A Date of start of reporting period	01.04.2023	01.10.2022	01.04.2022	01.04.2022	01.04.2021
B Date of end of reporting period	30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
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	92.25	219.58	265.12	484.70	901.03
(b) Other operating Revenue	-	-	-	-	-
II Other Income	0.00	2.74	0.00	2.74	4.21
III Total Revenue (I + II)	92.25	222.32	265.12	487.44	905.24
IV Expenses					
a) Cost of Materials Consumed	38.72	132.07	259.14	391.21	351.30
b) Purchases of Stock in Trade	32.30	93.53	13.86	107.39	38.78
c) Changes in inventories of finished goods, WIP & Stock in Trade	(50.97)	(150.60)	(150.59)	(301.19)	27.30
d) Employee benefits expense	23.37	51.44	36.66	88.10	213.47
e) Financial Cost	16.03	17.69	14.57	32.26	35.02
f) Depreciation and amortisation expense	0.00	55.78	0.00	55.78	70.87
g) Other Expenses	24.22	37.29	71.19	108.48	149.95
Total expenses	83.67	237.20	244.83	482.03	886.69
V Profit / (Loss) before					
Exceptional Items, Extraordinary Item and Tax(III-IV)	8.58	(14.89)	20.29	5.40	18.54
VI Exceptional items	0.00	(756.18)	0.00	(756.18)	0.00
VII Profit / (Loss) before Extraordinary Item and Tax(V-VI)	8.58	(771.07)	20.29	(750.78)	18.54
VIII Extraordinary Items	0.00	0.00	0.00	0.00	0.00
IX Profit / (Loss) before Tax(VII-VIII)	8.58	(771.07)	20.29	(750.78)	18.54
X Tax Expense:					
a) Current tax	0.00	0.84	0.00	0.84	2.89
c) Deferred tax Asset/(Liability)	0.00	(9.53)	0.00	(9.53)	-5.15
XI Net profit / (Loss) for the period from Continuing operation(IX-X)	8.58	(781.44)	20.29	(761.15)	10.50
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	8.58	(781.44)	20.29	(761.15)	10.50
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	0.65	(5.91)	0.15	(5.76)	0.08
(b) Diluted	0.64	(5.91)	0.15	(5.76)	0.08

By Order of the Board
For SHIVA GRANITO EXPORT LIMITED



Abhinav Upadhyay

ABHINAV UPADHYAY
MANAGING DIRECTOR
DIN: 01858391

Place: Udaipur
Date : 14-11-2023

STATEMENT OF ASSETS AND LIABILITIES AS FOR THE HALF YEAR ENDED ON 30.09.2023

Rs.in Lakhs

	As at 30-09-2023		As at 31-03-2023	
		Unaudited		Audited
ASSETS				
A	NON-CURRENT ASSETS	497.23		497.23
	(a) Property, plant and equipment	0		0
	(b) Capital work-in-progress	0.00		0.00
	(c) Other intangible asset	0.00		0.00
	(d) Financial assets			
	(i) Investments	0.00		0.00
	(ii) Loans	25.51		0.00
	(iii) Trade Receivables	110.60		88.04
	(iv) Other Financial Assets	5.65		5.42
	(e) Deffered Tax Assets	17.02		17.02
	(f) Other non current asset	30.56		28.51
	TOTAL NON-CURRENT ASSETS (A)	686.57		636.22
CURRENT ASSETS				
B	(a) Inventories	745.27		709.63
	(b) Financial Assets			
	(i) Investment	0.00		0.00
	(ii) Trade Recivables	52.54		32.20
	(iii) Cash & Cash Equivalentts	1.26		6.09
	(iv) Loans	10.00		46.78
	(v) Other Financial Assets	19.85		21.69
	(c) Other Current Assets	18.13		17.65
	TOTAL CURRENT ASSETS (B)	847.05		834.04
	TOTAL-ASSETS(A+B)	1533.62		1470.26
EQUITY AND LIABILITIES				
EQUITY:				
A	(a) Equity Share Capital	1321.5		1321.5
	(b) Other Equity	-650.2		-658.77
	Total Equity(A)	671.3		662.73
NON- CURRENT LIABILITIES				
B	(a) Financial Liabilities			
	(i) Borrowings	138.82		102.19
	(ii) Trade Payables	167.89		118.37
	(iii)Other Financial Liabilities	28.24		27.03
	(b) Other Non- Current Liabilities	5.99		0
	(c) Provisions	0		0
	Total Non-Current Liabilities(B)	340.94		247.59
CURRENT LIABILITIES				
C	(a) Financial Liabilities			
	(i) Borrowings	360.44		311.2
	(ii) Trade Payables	114.03		213.77
	(iii)Other Financial Liabilities	23.03		20.59
	(b) Other Current Liabilities	23.88		13.54

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(c) Provisions	0	0
(d) Current tax liabilities		0.84
Total Current Liabilities(C)	521.38	559.94
Total Liabilities(B + C)	862.32	807.53
Total Equity and Liabilities (A + B + C)	1533.62	1470.26

By Order of the Board
For SHIVA GRANITO EXPORT LIMITED



Abhinav

ABHINAV UPADHYAY
MANAGING DIRECTOR
DIN: 01858391

Place: Udaipur
Date : 14-11-2023



**LIMITED REVIEW REPORT ON THE UNAUDITED FINANCIAL RESULTS FOR THE
QUARTER & HALF YEAR ENDED 30TH SEPTEMBER, 2023**

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, 2023 and standalone Un-audited Statement of Assets & Liabilities as at 30th September, 2023 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.

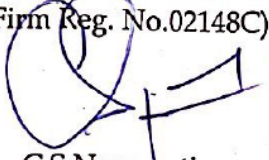
We conducted our review of the statement in accordance with the *Standard on Review Engagement (SRE) 2410, Engagement to Review Financial Statements* issued by the Institute of Chartered Accountants of India. This standard requires that we plan and perform the review to obtain moderate assurance as to 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 30.09.2023 reduced by 2.04% by transfer of 270000 Equity share as reported during the period 01.04.2023 to 30.09.2023.



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


C S Nenawati
Partner
M.No. 071341

Place : Udaipur
Date : November 14, 2023
UDIN : 23071341BGWYHR6690