

**14-Nov-2023**

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

**Re: Unaudited Financial Results along with Limited Review Report for the Half Year ended 30.09.2023**

**Ref: Scrip Code: 540072**

Dear Sir,

We are enclosing herewith the following documents towards continuous listing compliance for the half year ended 30<sup>th</sup> September, 2023;

1. The Unaudited Financial Results for the Half Year ended on 30<sup>th</sup> September, 2023.
2. The Limited Review Report for the Half Year ended on 30<sup>th</sup> September, 2023.

This is for your information and records, in compliance with the Regulation 30 read with Para a of Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

Thanking you,

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

Abhinav Upadhyay  
Digitally signed by  
Abhinav Upadhyay  
Date: 2023.11.14  
18:24:10 +05'30'

**ABHINAV UPADHYAY**  
**(Managing Director)**  
**DIN: 01858391**

**Encl:** As stated above

**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
<b>A</b> Date of start of reporting period	01.04.2023	01.10.2022	01.04.2022	01.04.2022	01.04.2021
<b>B</b> Date of end of reporting period	30.09.2023	31.03.2023	30.09.2022	31.03.2023	31.03.2022
<b>C</b> Whether results are audited or unaudited	Un audited	Un audited	Un audited	Audited	Audited
<b>D</b> Nature of report standalone or consolidated	Standalone	Standalone	Standalone	Standalone	Standalone
<b>I</b> Revenue from Operations					
(a) Net Sales/ Revenue from Operations	92.25	219.58	265.12	484.70	901.03
(b) Other operating Revenue	-	-	-	-	-
<b>II</b> Other Income	0.00	2.74	0.00	2.74	4.21
<b>III</b> Total Revenue (I + II)	92.25	222.32	265.12	487.44	905.24
<b>IV</b> 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
<b>V</b> Profit / (Loss) before					
Exceptional Items, Extraordinary Item and Tax(III-IV)	8.58	(14.89)	20.29	5.40	18.54
<b>VI</b> Exceptional items	0.00	(756.18)	0.00	(756.18)	0.00
<b>VII</b> Profit / (Loss) before Extraordinary Item and Tax(V-VI)	8.58	(771.07)	20.29	(750.78)	18.54
<b>VIII</b> Extraordinary Items	0.00	0.00	0.00	0.00	0.00
<b>IX</b> Profit / (Loss) before Tax(VII-VIII)	8.58	(771.07)	20.29	(750.78)	18.54
<b>X</b> 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
<b>XI</b> Net profit / (Loss) for the period from Continuing operation(IX-X)	8.58	(781.44)	20.29	(761.15)	10.50
<b>XII</b> Profit/(Loss) before Tax from discontinuing operations	-	-	-	-	-
<b>XIII</b> Tax expenses of discontinuing operations	-	-	-	-	-
<b>XIV</b> Profit/(Loss) from discontinuing operations(XII-XIII)	-	-	-	-	-
<b>XV</b> Net Profit for the period	8.58	(781.44)	20.29	(761.15)	10.50
<b>XVI</b> 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
<b>XVII</b> 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
<b>ASSETS</b>				
<b>A</b>	<b>NON-CURRENT ASSETS</b>	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
	<b>TOTAL NON-CURRENT ASSETS (A)</b>	<b>686.57</b>		<b>636.22</b>
<b>CURRENT ASSETS</b>				
<b>B</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
	<b>TOTAL CURRENT ASSETS (B)</b>	<b>847.05</b>		<b>834.04</b>
	<b>TOTAL-ASSETS(A+B)</b>	<b>1533.62</b>		<b>1470.26</b>
<b>EQUITY AND LIABILITIES</b>				
<b>EQUITY:</b>				
<b>A</b>	(a) Equity Share Capital	1321.5		1321.5
	(b) Other Equity	-650.2		-658.77
	<b>Total Equity(A)</b>	<b>671.3</b>		<b>662.73</b>
<b>NON- CURRENT LIABILITIES</b>				
<b>B</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
	<b>Total Non-Current Liabilities(B)</b>	<b>340.94</b>		<b>247.59</b>
<b>CURRENT LIABILITIES</b>				
<b>C</b>	(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
<b>Total Current Liabilities( C)</b>	<b>521.38</b>	<b>559.94</b>
<b>Total Liabilities( B + C)</b>	<b>862.32</b>	<b>807.53</b>
<b>Total Equity and Liabilities (A + B + C )</b>	<b>1533.62</b>	<b>1470.26</b>

By Order of the Board  
For SHIVA GRANITO EXPORT LIMITED



*Abhinav*

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