

Date: 14th February 2024



To
BSE Limited
Corporate Relationship Department
1st Floor, Rotunda Building
Phiroze Jeejeebhoy Towers, Dalal Street
Mumbai - 400001, Maharashtra, India

Dear Sir/ Ma'am,

Sub: Outcome of the Board Meeting held on 14th February 2024;

Ref: Scrip Code: 526095;

This is to inform you that pursuant to Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), the Board of Directors at their meeting held on Wednesday, the 14th day of February 2024, has, inter alia considered, approved and taken on the record the following -

1. The Un-Audited Financial Results of the Company for the quarter ended 31st December 2023, The said Un-Audited Financial Results along with the Limited Review Report given by the Statutory Auditor pursuant to Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulation 2015 is enclosed;

We attach herewith a copy of the approved Un-audited Financial Results and Limited Review Report.

The above information is also available on the website of the Company:

Further, the meeting commenced at 4:00 P.M. and concluded at 6:00 P.M.

Kindly take the same on record.

Yours faithfully,
For RAVILEELA GRANITES LIMITED

PARVATHA SAMANTHA REDDY
Whole-time Director and CFO
DIN: 00141961



H.No. 6-3-668/10/35
Durganagar Colony
Punjugutta, Hyderabad - 500 082.

Ravi Leela
GRANITES LTD

CIN # L14102AP1990PLC011909
Tel : 23413733, Fax : 23413732
E-mail: revileel@yahoo.com

Factory : Plot No. 15, APIIO BP SEZ. Annangi Village, Maddipadu Mandal, Prakasam Dist. - 523211.



Ravileela Granites Limited

CIN : #L14102TG1990PLC011909

Statement of Standalone Unaudited Financial Results For Quarter Ended and Nine months ended 31st December, 2023

PART I

(Amount expressed in Lakhs unless otherwise stated)

Particulars	Quarter Ended		Nine months ended		Year Ended
	Standalone		Standalone	Standalone	Standalone
	31-Dec-23	30-Sep-23	31-Dec-23	31-Dec-22	31-Mar-23
	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1 Income from operations					
(a) Net sales/Income from operations	431.57	1,121.79	367.18	2,368.03	2,170.87
(b) Other operating Income	-	-	-	-	-
Total Income from operations (net)	431.57	1,121.79	367.18	2,368.03	2,170.87
2 Expenses					
(a) Cost of Material Consumed	285.06	336.60	352.34	1,066.71	1,225.07
(b) Purchases of stock in trade	-	-	319.72	-	319.72
(c) Changes in Inventories of finished goods and WIP	(216.82)	390.78	(684.92)	148.14	(863.63)
(d) Employee benefits expenses	95.52	97.33	87.82	285.74	268.77
(e) Depreciation & amortisation expense	48.98	51.11	50.86	150.83	153.35
(f) Other Expenses	295.69	284.38	79.92	756.28	700.46
Total expenses	508.43	1,160.20	205.74	2,407.70	1,803.74
3 Profit/(loss) from operations before other Income, finance costs and exceptional items (1-2)	(76.86)	(38.41)	161.44	(39.67)	367.13
4 Other income	285.60	167.64	59.75	521.73	148.17
5 Profit/(loss) from ordinary activities before finance costs and exceptional items (3+4)	208.74	129.23	221.19	482.06	515.30
6 Finance costs	85.15	88.40	111.07	270.27	321.28
7 Profit/(loss) from ordinary activities after finance costs but before exceptional items (5-6)	123.58	40.83	110.12	211.79	194.02
8 Exceptional items	-	-	-	-	-
9 Profit/(loss) from ordinary activities before tax (7-8)	123.58	40.83	110.12	211.79	194.02
10 Tax expense					
a) Current					
(i) Tax for the period	-	-	-	-	-
(ii) Prior period tax	20.00	20.00	-	25.26	-
b) Deferred	3.08	(26.52)	13.36	45.46	144.59
c) Total	23.08	(6.52)	13.36	70.72	205.34
11 Net profit/(loss) from ordinary activities after tax (9-10)	100.50	47.35	96.76	141.07	49.43
12 Extraordinary Items (net of tax expense)	-	-	-	-	-
13 Net profit/(loss) for the period (11-12)	100.50	47.35	96.76	141.07	49.43
14 Minority Interest	-	-	-	-	-
15 Interest	100.50	47.35	96.76	141.07	49.43
16 Other Comprehensive Income					
Actuarial (Gains)/Losses on post-employment benefit Obligations	-	-	-	-	-
Remeasurement of the defined benefit obligations	-	-	-	-	2.11
Income tax on items that will not be reclassified to profit or loss	-	-	-	-	(0.53)
Other Comprehensive Income, Net of Tax	-	-	-	-	1.58
17 Total Comprehensive Income for the Year	100.50	47.35	96.76	141.07	49.43
18 Paid-up equity share capital (Rs.10/- per share)	105.86	105.86	105.86	105.86	105.86
19 Reserves excluding revaluation reserves	-	-	-	-	-
20 Earnings Per Share (EPS) - Basic and Diluted - not annualised					
a) before extraordinary items	0.95	0.45	0.91	1.33	0.47
b) after extraordinary items	0.95	0.45	0.91	1.33	0.47

Place: Hyderabad
Date: 14-02-2024

For Ravileela Granites Limited
Samantha Reddy
Whole-time Director and CFO
DIN: 00141961

H.No. 6-3-668/10/35
Durganagar Colony
Punjabgutta, Hyderabad - 500 082.

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Ravileela Granites Limited
Notes To Financial Statements

- 1 The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the companies (Indian Accounting standards) Rules, 2015 as amended by the companies (Indian Accounting standards) (Amendment) rules, 2016.
- 2 The aforementioned results are reviewed by the Audit Committee of the Board and subsequently taken on record by the board of directors at its meeting held on 14th February 2024.
- 3 Estimation uncertainty relating to the global health pandemic on COVID-19
In assessing the recoverability of receivables, the Company has considered internal and external information upto the date of approval of these financial results including credit reports and economic forecasts. The Company has performed sensitivity analysis on the assumptions used and based on current indicators of future economic conditions, the Company expects to recover the carrying amount of these assets. The impact of the global health pandemic may be different from that estimated as at the date of approval of these financial results and the Company will continue to closely monitor any material changes and future economic conditions.
- 4 The Statutory Auditors of the company have carried out a limited review of the unaudited financial results for the quarter ended 31-12-2023.
- 5 Figures for the previous year/period have been regrouped / reclassified where ever necessary to confirm to the current year's / period's presentation .
- 6 The results for the Quarter ended 31st December, 2023 are also available on the Bombay Stock Exchange website and on the Company's website.

Place: Hyderabad
Date: 14-02-2024



For Ravileela Granites Limited

P. Samantha Reddy
Whole-time Director and CFO
DIN: 00141961

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Independent Auditor's Review Report on the Quarterly Standalone Unaudited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 as amended

**Review Report to
The Board of Directors
Ravileela Granites Limited**

1. We have reviewed the accompanying statement of unaudited standalone financial results of Ravileela Granites Limited (the "Company") for the quarter ended 31stDecember, 2023 and Year to Date 1st April, 2023 to 31stDecember, 2023 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").
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, and other accounting principles generally accepted in India. Our responsibility is to issue a report 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 requires that we plan and perform the review to obtain moderate assurance as to whether the statement is free of material misstatement. A review is limited primarily to inquiries of Company personnel and analytical procedures applied to financial data and thus provide less assurance than an audit. We have not performed an audit and 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 of unaudited standalone financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For K Vijayaraghavan and Associates LLP
Chartered Accountants
(Firm Registration No.S200040/004718S)**



**K. Ragunathan
Partner
Membership Number: 213723
UDIN: 24213723BKDIEI7735
Place: Hyderabad
Date: 14-02-2024**