



**SHIVA granito**  
export ltd

www.shivaexport.in

INSPIRED BY NATURE CREATED BY US

A Bombay Stock Exchange Listed Entity

**REF: SGEL/2018-19/  
November 01, 2018**

**The Bombay Stock Exchange Mumbai  
Listing Compliance Department**  
Phiroze Jeejeebhoy Towers  
Dalal Street, Fort  
Mumbai – 400 001  
Maharashtra

**Security Code – 540072**

**Security ID - SHIVAEXPO**

**Sub. : Submission of revised audited Financial Results (Standalone) for the year ended 31<sup>st</sup> March 2018 and un audited financial results for the half year ended 31<sup>st</sup> March 2018 along with audit report and Declaration.**

Dear Sir/Ma'am,

In pursuant to Regulation 33 read with Regulation 30 of SEBI (Listing Obligations And Disclosure Requirements) Regulations,2015 as amended kindly find enclosed herewith the following :-

1. Revised Audited Standalone Financial Results of the Company for year ended 31<sup>st</sup> March, 2018 and un audited Financial Results for the half year ended 31<sup>st</sup> March, 2018. The same were taken on records by the Board of Directors at their meeting held on May 25, 2018 which was commenced at 11:30 A.M and concluded at 1:00 P.M., along with declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosures Requirements) Regulations,2015, as amended.
2. Audit Report dated May 25, 2018 issued by the Statutory Auditors of the Company, on the said standalone financial results respectively of the Company, which were duly placed before the Board at the aforesaid meeting.

Kindly take the same on your record.

Thanking you,  
Yours faithfully

**For-Shiva Granito Export Ltd.**

*Swati*

(Swati Maheshwari)

M. No. – A45405

**Company Secretary & Compliance Officer**



**SHIVA GRANITO EXPORT LIMITED**

Regd. Office : 8, Bhatt Ji Ki Baari, Udaipur - 313001 (Rajasthan) CIN L14200RJ2015PLC048974

Tel. : 0294-2418228 ; Website : www.shivaexport.in E-Mail : shivaexport@gmail.com

**STATEMENT OF ANNUAL AUDITED STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED 31ST MARCH, 2018**

(Rs. in Lacs)

Particulars	HALF YEAR ENDED			YEAR ENDED	
	31/03/2018	30/09/2017	31/03/2017	31/03/2018	31/03/2017
<b>A</b> Date of start of reporting quarter	1/10/2017	1/4/2017	1/10/2016	1/4/2017	1/4/2016
<b>B</b> Date of end of reporting period	31/03/2018	30/09/2017	31/03/2017	31/03/218	31/03/2017
<b>C</b> Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	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	1550.66	612.12	1397.44	2162.78	2067.14
(b) Other operating revenues	-	-	-	-	-
<b>II</b> Other Income	1.73	4.64	5.32	6.36	7.28
<b>III</b> Total Revenue (I + II)	1552.39	616.75	1402.76	2169.14	2074.42
<b>IV</b> Expenses					
a. Cost of materials consumed	909.76	631.92	916.31	1541.68	1364.84
b. Purchase of stock-in-trade	7.65		4.63	7.65	62.76
c. Changes in inventories of Finished Goods, WIP & Stock in Trade	283.70	-283.69	115.73	0.01	-88.32
d. Employees benefit expenses	83.42	37.32	54.24	120.74	112.80
e. Financial Cost	27.34	31.08	46.73	58.42	101.57
f. Depreciation and amortisation expenses	65.35	65.27	77.63	130.63	154.88
g. Other Expenses	137.17	108.67	174.19	245.84	334.79
<b>Total Expenses</b>	<b>1514.40</b>	<b>590.57</b>	<b>1389.46</b>	<b>2104.97</b>	<b>2043.32</b>
<b>V</b> Profit/(Loss) before Exceptional items, Extraordinary Item and Tax (III - IV)	37.99	26.18	13.3	64.17	31.11
<b>VI</b> Exceptional items	0	0	0	0	0
<b>VII</b> Profit/(Loss) before Extraordinary Items and Tax (V - VI)	37.99	26.18	13.3	64.17	31.11
<b>VIII</b> Extraordinary Item	0	0	0	0	0
<b>IX</b> Profit/(Loss) before Tax (VII - VIII)	37.99	26.18	13.3	64.17	31.11
<b>X</b> Tax Expenses - Current Tax	7.24	4.99	0.36	12.23	3.04
- Deferred Tax Charge/(Credit)	-18.27	0.00	71.94	-18.27	128.61
<b>XI</b> Net Profit/(Loss) for the period from Continuing Operations (IX - XII)	12.48	21.19	85.60	33.67	156.68
<b>XII</b> Profit/ (Loss) 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/(Loss) for the period					
<b>XVI</b> Paid-up Equity Share Capital (Face Value of Rs. 10/- each)	1321.51	1321.51	1321.51	1321.51	1321.51
<b>XVII</b> (a) Basic	0.09	0.16	0.65	0.25	1.19
(b) Diluted	0.09	0.16	0.65	0.25	1.19



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**STANDALONE STATEMENT OF ASSETS & LIABILITIES AS AT 31ST MARCH, 2018**

(Rs. in Lacs )

	As at	
	31.03.2018	31.03.2017
<b>Audited</b>		
<b>A</b>	<b>EQUITY AND LIABILITIES</b>	
1	<b>SHAREHOLDERS' FUNDS :</b>	
	(a) Share Capital	1321.51
	(b) Reserve and Surplus	97.72
		1321.51
		64.05
		<b>1419.22</b>
		<b>1385.56</b>
2	<b>NON-CURRENT LIABILITIES</b>	
	(a) Long - Term Borrowings	694.31
	(b) Deferred Tax Liabilities (Net)	-
	(c) Other Long-Term Liabilities	46.42
		<b>740.73</b>
		<b>603.56</b>
3	<b>CURRENT LIABILITIES</b>	
	(a) Short - Term Borrowings	278.33
	(b) Trade Payables	
	I) Total outstanding dues of Micro Enterprises and Small Enterprises	0.00
	II) Total outstanding dues of Creditors other than Micro Enterprises and Small Enterprises	175.54
	(c) Other Current Liabilities	120.19
	(d) Short Term Provisions	12.23
		<b>586.28</b>
		<b>615.04</b>
	<b>TOTAL - EQUITY AND LIABILITIES</b>	<b>2746.23</b>
		<b>2623.00</b>
<b>B</b>	<b>ASSETS</b>	
1	<b>NON-CURRENT ASSETS</b>	
	(a) Fixed Assets	746.41
	(i) Tangible Assets	-
	(ii) Intangible Assets	-
	(iii) Capital Work in Progress	-
	(iv) Non-current investment	-
	(v) Intangible assets under development	-
	(vi) Long - Term Loans & Advances	94.50
	(vii) other non-current assets	56.80
	(VIII) Deffered Tax Assets	102.29
		<b>1000.00</b>
		<b>875.09</b>
2	<b>CURRENT ASSETS</b>	
	(a) Current Investment	22.65
	(b) Inventories	383.83
	(c) Trade Receivables	1320.90
	(d) Cash and Cash Equivalents	3.66
	(e) Short Term Loans and Advances	15.19
	(f) Other Current Assets	-
		<b>1746.23</b>
		<b>1501.65</b>
	<b>TOTAL - ASSETS</b>	<b>2746.23</b>
		<b>2623.00</b>

Notes:-

- 1 The company's business activities falls within a single business segment (Manufacturing Quartz Powder, Resin & Slabs).
- 2 No investors' complaint was pending at the beginning & end of the Quarter.
- 3 The figures of previous year/half year have been regrouped/rearranged, wherever required.
- 4 The above financial results have been approved by the Audit Committee and Board of Directors at their meeting held on 25th May, 2018.

**For and on behalf of Board of Directors**

For Shiva Granite Export Ltd.

(Suresh Upadhyay)

Director

Date : 25.05.2018

Place : Udaipur



REF: SGEL/2018-19/  
May 25, 2018

**The Bombay Stock Exchange**  
Listing Compliance Department  
Phiroze Jeejeebhoy Towers  
25<sup>th</sup> Floor, Dalal Street, Fort  
Mumbai – 400 001

Security Code – 540072

Security ID - SHIVAEXPO

**Sub. : Declaration pursuant to Regulation 33(3) (d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).**

**DECLARATION**

I, Suresh Upadhyay, Director of Shiva Granito Export Limited (the Company) having its registered office at 8, Bhatt Ji Ki Baari, Udaipur – 313001 (Rajasthan), hereby declare that, the Statutory Auditors of the Company, M/s. Nenawati & Associates, Chartered Accountants (FRN: 02148C) have issued an Audit Report with un-modified opinion on Audited Standalone Financial Results of the Company for the year ended March 31<sup>st</sup>, 2018 and along with un audited Financial Results for the half year ended March 31<sup>st</sup>, 2018.

This declaration is given in compliance to Regulation 33(d)(3) of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015 as amended vide Notification No. SEBI/LAD-NRO/GN/2016-2017 dtd. May 25, 2016 read with Circular No. CIR/CFD/CMD/56/2016 dtd. May 27, 2016.

Kindly take this declaration on your records.

Yours faithfully,  
**For-Shiva Granito Export Limited**

  
(Suresh Upadhyay)  
Director  
DIN: 01858367





**Auditor's Report Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**

To  
The Board of Directors  
Shiva Granito Export Limited  
8, Bhatt Ji Ki Baari,  
Udaipur – 313001 (Rajasthan)

We have audited the accompanying Statement of Annual Audited Standalone Financial Results of Shiva Granito Export Limited for the year ended 31<sup>st</sup> March, 2018 and un audited financial Results for the half year ended 31<sup>st</sup> March 2018 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 modified.

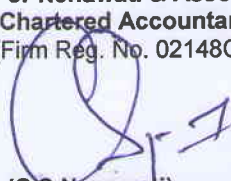
These standalone half yearly financial results as well as the standalone yearly financial results have been prepared from standalone interim financial statements, which are the responsibility of the company's managements. Our responsibility is to express an opinion on these financial results based on our audit of such standalone interim financial statements, which have been prepared in accordance with the recognition and measurement principles laid down in Accounting Standards prescribed, under Sections 133 of the Companies Act, 2013 read with relevant rules issued there under, or by the Institute of Chartered Accountants of India as applicable and other accounting principles generally accepted in India.

We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatements(s). An audit includes examining, on a test basis, evidence supporting the amounts disclosed as financial results. An audit also includes assessing the accounting principles used and significant estimates made by management. We believe that our audit provides a reasonable basis for our opinion.

In our opinion and to the best of our information and according to the explanations given to us these standalone unaudited half year financial results as well as the standalone yearly results:

- (I) Are presented in accordance with the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as modified in this regards ; and
- (II) Give a true and fair view of the net profit and other financial information of the company for the half year and year ended on 31<sup>st</sup> March 2018.

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

  
(C S Nenawati)  
Partner  
M.No. 071341



Date : 25.05.2018  
Place : Udaipur