



S Mahendra & Co

Chartered Accountants
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INDEPENDENT AUDITORS'S REVIEW REPORT ON REVIEW OF UN-AUDITED (STANDALONE) QUARTERLY FINANCIAL RESULTS OF HIMALAYA GRANITES LIMITED FOR THE QUARTER ENDED JUNE 30, 2019

TO THE BOARD OF DIRECTORS OF HIMALAYA GRANITES LIMITED

We have reviewed the accompanying statement of un-audited (standalone) financial results of **Himalaya Granites Limited** ('the Company'), for the quarter ended June 30, 2019 ('the Statement'), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), as amended.

This Statement, which is the responsibility of the Company's Management and approved by the Board of Directors of the Company at their meeting held on August 14, 2019, has been in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34th Interim Financial Reporting ("Ind AS 34") prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder and other Accounting Principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (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 inquiry 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement of un-audited financial results, prepared in accordance with the recognition and measurement principles laid down in the applicable Indian Accounting Standard prescribed under Section 133 of the Companies Act, 2013 and other recognized accounting practices and policies, has not disclosed the information required to be disclosed in terms of Regulation 33 of the Listing Regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S. Mahendra & Co.
Chartered Accountants
Firm's Regn. No. 307131E




(I.D. Gupta)
Partner
Membership No. 051135

Date: 14th August, 2019
Place: Kolkata
UDIN 19051135AAAAAE1827

HIMALAYA GRANITES LIMITED

Regd. Office : Panchalam Village, Melpettai Post, Tindivanam, Tamilnadu – 604 307

CIN : L13206TN1987PLC015161, Telefax: 044-26693378, Website: www.hgl.co.in, Email: investors@hgl.co.in

Statement of Un-Audited Financial Results (Standalone) for the quarter ended June 30, 2019

(₹ in Lacs)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30.06.2019 (Un-Audited)	31.03.2019 (Audited)	30.06.2018 (Un-Audited)	31.03.2019 (Audited)
I	Revenue from Operations	-	-	-	-
II	Other Income	19.90	19.26	18.68	77.05
III	Total Income	19.90	19.26	18.68	77.05
IV	Expenses:				
	a) Cost of Materials Consumed	-	-	-	-
	b) Purchase of Stock-in-trade	-	-	-	-
	c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	-	-	-	-
	d) Employee benefits expense	10.27	11.53	9.70	41.98
	e) Finance Cost	-	-	-	-
	f) Depreciation and amortisation expense	3.19	3.13	3.16	12.69
	g) Loss on Assets Discarded	-	2.49	-	2.49
	h) Other Expenses	2.20	6.43	3.60	19.83
	Total Expenses	15.66	23.58	16.46	76.99
V	Profit/(loss) before exceptional items and tax	4.24	(4.32)	2.22	0.06
VI	Exceptional items	-	-	-	-
VII	Profit/(Loss) before tax	4.24	(4.32)	2.22	0.06
VIII	Tax Expenses:				
	Current Tax	-	-	-	-
	Deferred Tax	-	-	-	-
IX	Profit (Loss) for the period	4.24	(4.32)	2.22	0.06
X	Other Comprehensive Income				
	A (i) Items that will not be reclassified to profit or loss	-	0.65	-	0.65
	(ii) Income tax relating to items will not be reclassified to profit or loss	-	-	-	-
	B (i) Items that will be reclassified to profit or loss	-	-	-	-
	(ii) Income tax relating to items will be reclassified to profit or loss	-	-	-	-
XI	Total Comprehensive Income	4.24	(4.97)	2.22	(0.59)
XII	Earnings per equity share (₹) (of ₹ 10/- each):				
	i) Basic	0.183*	(0.19)*	0.10*	0.003
	ii) Diluted	0.183*	(0.19)*	0.10*	0.003

* Not annualised

Notes:

- The above Financial Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on August 14, 2019.
- The previous periods figures have been regrouped and reclassified wherever necessary.
- As there is neither more than one business segment nor more than one geographical segment, segment information as per AS 17 is not applicable.

By order of the Board
For Himalaya Granites Limited



Ramesh Kumar
Ramesh Kumar Haritwal
Managing Director & CEO

[DIN: 01486666]

Place: New Delhi
Date: August 14, 2019