



S.P. SHAW & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on unaudited financial results of HIMALAYA GRANITES LIMITED for the quarter and nine months ended December 31, 2020.

**To the Board of Directors of
HIMALAYA GRANITES LIMITED**

1. We have reviewed the accompanying statement of unaudited financial results ('the Statement') of Himalaya Granites Limited ('the Company') for the quarter and nine months ended December 31, 2020 attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ('the Listing Regulations, 2015').
2. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors of the Company. The preparation of the statement is in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards 34, "Interim Financial Reporting" (Ind AS), prescribed under section 133 of the Companies Act, 2013 read with relevant rules there under 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 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 financial results are 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 Indian Accounting Standards ('Ind AS') prescribed under Section 133 of the Companies Act, 2013 as amended read with relevant rules issued thereunder 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, as amended including the manner in which it is to be disclosed, or that it contains any material misstatement.

For S.P. SHAW & CO.

Chartered Accountants

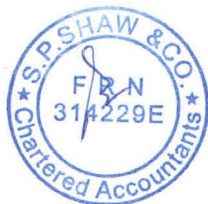
Firm Reg. no. - 314229E


(S.P. SHAW)

Partner

Membership No. - 051927

UDIN: 21051927AAAAAT4136



Place: Kolkata

Date: 09th day of February, 2021

"Sagar Court" 7, Garstin Place 2nd Floor, Kolkata - 700 001

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HIMALAYA GRANITES LIMITED

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

CIN : L13206TN1987PLC015161, Telephone: +91 4147-290021, Website: www.hgl.co.in, Email: investors@hgl.co.in

Statement of Un-Audited Financial Results (Standalone) for the quarter and nine months ended December 31, 2020

(₹ in Lacs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2020 (Un-audited)	30.09.2020 (Un-audited)	31.12.2019 (Un-audited)	31.12.2020 (Un-audited)	31.12.2019 (Un-audited)	31.03.2020 (Audited)
I	Revenue from Operations	15.30	14.79	14.59	43.86	43.53	58.11
II	Other Income	0.45	0.54	5.95	1.49	17.67	2.55
III	Total Income	15.75	15.33	20.54	45.35	61.20	60.66
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	11.27	8.58	12.20	28.71	33.56	45.61
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and amortisation expense	2.70	2.76	2.88	8.20	9.24	11.97
	g) Provision for Loan and interest receivable thereon	-	-	-	-	-	380.31
	h) Other Expenses	2.58	2.83	5.44	6.89	10.82	14.36
	Total Expenses	16.55	14.17	20.52	43.80	53.62	452.25
V	Profit/(loss) before exceptional items and tax	(0.80)	1.16	0.02	1.55	7.58	(391.59)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax	(0.80)	1.16	0.02	1.55	7.58	(391.59)
VIII	Tax Expenses:						
	Current Tax	-	-	-	-	-	-
IX	Profit (Loss) for the period	(0.80)	1.16	0.02	1.55	7.58	(391.59)
X	Other Comprehensive Income						
	A (i) Items that will not be reclassified to profit or loss	-	-	-	-	-	(0.09)
	(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	(0.80)	1.16	0.02	1.55	7.58	(391.50)
XII	Paid-up equity share capital (Face value of ₹ 5/- each)	231.68	231.68	231.68	231.68	231.68	231.68
XII	Other Equity						(58.45)
XIV	Earnings per equity share (₹) (of ₹ 5/- each):						
	i) Basic	(0.02)*	0.02*	0.00*	0.03*	0.16*	(12.20)
	ii) Diluted	(0.02)*	0.02*	0.00*	0.03*	0.16*	(12.20)

* Not annualised

Notes:

- The above Results have been reviewed by the Audit Committee and approved by the Board of Directors of the Company at their respective meetings held on February 09, 2021.
- As there is neither more than one business segment nor more than one geographical segment, segment information as per IND AS 108 is not applicable.
- The previous period figures have been regrouped and reclassified wherever necessary.



**By order of the Board
For Himalaya Granites Limited**

Ramesh Kumar

**Ramesh Kumar Haritwal
Managing Director & CEO
[DIN: 01486666]**

Place: **New Delhi**
Date: **February 09, 2021**