

HIMALAYA GRANITES LIMITED

Regd. Office : Panchalam Village, Melpettai Post,
Villupuram Dist., Tindivanam - 604 307, Tamil Nadu, India.
CIN : L13206TN1987PLC015161
Telephone : +91 4147-290021
E-mail : investors@hgl.co.in
Website : www.hgl.co.in



HIMALAYA GRANITES

HGL/2020-21
November 13, 2020

The Manager
BSE Limited
Department of Corporate Services
Floor 25, P. J. Towers, Dalal Street
Mumbai - 400 001
Fax No. 022-2272-3121/1278/1557/3354
Email: corp.relations@bseindia.com

BSE Scrip Code: 513723

SUB: Un-Audited Financial Results for the quarter and half year ended September 30, 2020

Dear Sir/Madam,

Pursuant to the Regulation 30 and 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are forwarding herewith the Un-audited Financial Results of the Company for the quarter and half year ended September 30, 2020, Statement of Assets and Liabilities as at September 30, 2020 and Cash Flow Statement for the half year ended September 30, 2020, duly approved by the Board of Directors at its meeting held on November 13, 2020.

Further, the Statutory Auditors of the Company have carried out "Limited Review" of the above results and the "Limited Review Report" is attached for your records.

The Board Meeting commenced at 12.00 noon and concluded at 02.55 P.M.

The above Un-audited Financial Results along with the Limited Review Report thereon are also being made available on the website of the Company 'www.hgl.co.in'.

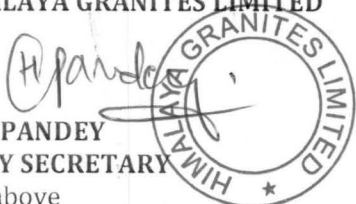
Kindly acknowledge receipt.

Thanking You,
Yours faithfully,

For HIMALAYA GRANITES LIMITED

HARIOM PANDEY
COMPANY SECRETARY

Encl.: As above





S.P. SHAW & CO.

CHARTERED ACCOUNTANTS

Independent Auditor's Limited Review Report on unaudited standalone financial results of Himalaya Granites Limited for the quarter and six months ended September 30, 2020.

**To the Board of Directors of
Himalaya Granites Limited.**

1. We have reviewed the accompanying statement of unaudited standalone financial results ('the Statement') of Himalaya Granites Limited ('the Company') for the quarter and six months ended September 30, 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 provides 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 No. 20051927AAAACM8268



Place: Kolkata

Date: 13th November, 2020

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

Tel : 2210-8964, 4005-6268

E-mail: caspshaw09@gmail.com

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Statement of Un-Audited Financial Results (Standalone) for the quarter and half year ended September 30, 2020

(₹ in Lacs)

Sl. No.	Particulars	Quarter Ended			Half Year Ended		Year Ended
		30.09.2020 (Un-audited)	30.06.2020 (Un-audited)	30.09.2019 (Un-audited)	30.09.2020 (Un-audited)	30.09.2019 (Un-audited)	31.03.2020 (Audited)
I	Revenue from Operations	14.79	13.77	14.59	28.56	28.94	58.11
II	Other Income	0.54	0.50	6.17	1.04	11.72	2.55
III	Total Income	15.33	14.27	20.76	29.60	40.66	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	8.58	8.86	11.09	17.44	21.36	45.61
	e) Finance Cost	-	-	-	-	-	-
	f) Depreciation and amortisation expense	2.76	2.74	3.17	5.50	6.36	11.97
	g) Provision for Loan and interest receivable thereon	-	-	-	-	-	380.31
	h) Other Expenses	2.83	1.48	3.17	4.31	5.37	14.36
	Total Expenses	14.17	13.08	17.43	27.25	33.09	452.25
V	Profit/(loss) before exceptional items and tax	1.16	1.19	3.33	2.35	7.57	(391.59)
VI	Exceptional items	-	-	-	-	-	-
VII	Profit/(Loss) before tax	1.16	1.19	3.33	2.35	7.57	(391.59)
VIII	Tax Expenses:						
	Current Tax	-	-	-	-	-	-
	Deferred Tax	-	-	-	-	-	-
IX	Profit (Loss) for the period	1.16	1.19	3.33	2.35	7.57	(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	1.16	1.19	3.33	2.35	7.57	(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
XIII	Other Equity						(58.45)
XIV	Earnings per equity share (₹) (of ₹ 5/- each):						
	i) Basic	0.02*	0.03*	0.07*	0.05*	0.16*	(12.20)
	ii) Diluted	0.02*	0.03*	0.07*	0.05*	0.16*	(12.20)

* 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 November 13, 2020.
- 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.

Place: Tindivanam
Date: November 13, 2020



By order of the Board
For Himalaya Granites Limited

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

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Statement of Assets and Liabilities

(₹ in Lacs)

Sl. No.	Particulars	Standalone	
		As at 30.09.2020	As at 31.03.2020
		(Un-audited)	(Audited)
	ASSETS		
1.	Non-current assets		
	(a) Property, Plant and Equipment	123.32	128.82
	(b) Capital work-in-progress	-	-
	(c) Investment Property	-	-
	(d) Goodwill	-	-
	(e) Other Intangible assets	-	-
	(f) Intangible assets under development	-	-
	(g) Biological Assets other than bearer plants	-	-
	(h) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Trade receivables	-	-
	(iii) Loans	6.98	6.98
	(i) Deferred tax assets (net)	-	-
	(j) Other non-current assets	-	-
	Sub-total - Non-current assets	130.30	135.80
2.	Current Assets		
	(a) Inventories	-	-
	(b) Financial Assets	-	-
	(i) Investments	-	-
	(ii) Assets held for sale	1.59	1.59
	(iii) Trade receivables	-	-
	(iv) Cash and cash equivalents	9.36	9.92
	(v) Bank balances other than (iii) above	35.99	35.00
	(vi) Loans	-	-
	(c) Current Tax Assets (Net)	-	-
	(d) Other Current Assets	11.27	7.03
	Sub-total - Current Assets	58.21	53.54
	TOTAL ASSETS	188.51	189.34
	EQUITY AND LIABILITIES		
1.	Equity		
	(a) Equity Share Capital	231.68	231.68
	(b) Other Equity	(56.10)	(58.45)
	LIABILITIES		
2.	Non-current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	Total outstanding dues of micro and small enterprises	-	-
	Total outstanding dues of creditors other than micro and small enterprises	-	-
	(iii) Other financial liabilities	-	-
	(b) Provisions	10.43	9.66
	(c) Deferred tax liabilities (Net)	-	-
	(c) Other non-current liabilities	-	-
	Sub-total - Non-current liabilities	186.01	182.89
3.	Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	-	-
	Total outstanding dues of micro and small enterprises	-	-
	Total outstanding dues of creditors other than micro and small enterprises	0.04	0.27
	(iii) Other financial liabilities	-	-
	(b) Other current liabilities	2.29	6.01
	(c) Provisions	0.17	0.17
	(d) Current Tax Liabilities (Net)	-	-
	Sub-total - Current liabilities	2.50	6.45
	TOTAL - EQUITY AND LIABILITIES	188.51	189.34



By order of the Board
For Himalaya Granites Limited

Ramesh Kumar

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

Place: Tindivanam
Date: November 13, 2020

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CASH FLOW STATEMENT

(₹ in Lacs)

Sl. No.	Particulars	Standalone	
		Half year ended	
		30.09.2020	30.09.2019
		(Un-audited)	(Un-audited)
A.	Cash Flow From Operating Activities		
	Profit before tax	2.35	7.57
	Adjustments for:		
	Depreciation and Amortisation Expense	5.50	6.36
	Loss/(Profit) on Sale / Discard of Fixed Assets	-	-
	Loss/(Gain) on Fair Valuation of Quoted Investments	-	-
	Dividend Income	-	-
	Interest Income	(0.99)	(11.72)
	Operating profit before working capital changes	6.86	2.21
	Working capital adjustments:		
	(Increase) / Decrease in Trade and Other Receivables	(4.24)	(5.92)
	(Increase) / Decrease in Inventories	-	-
	(Decrease) / Increase in Liabilities & Provisions	(3.18)	(0.70)
	Cash generated from Operations	(0.56)	(4.41)
	Income tax paid	-	-
	Net cash flow from Operating Activities	(0.56)	(4.41)
B.	Cash flows from Investing Activities		
	Adjustments for:		
	Acquisition of Investments	(0.99)	-
	Sale of Fixed Assets	-	-
	Dividend received	-	-
	Interest Received	0.99	11.72
	Net Cash used in Investing Activities	-	11.72
C.	Cash flows from Financing Activities		
	Adjustments for:		
	Proceeds from Long Term Borrowings	-	-
	Net Cash used in Financing Activities	-	-
	Net Increase/(Decrease) in Cash and Cash Equivalents	(0.56)	7.31
	Cash and Cash Equivalents in the beginning of the period	9.92	31.04
	Cash and Cash Equivalents at the close of the year	9.36	38.35

By order of the Board
For Himalaya Granites Limited



Ramesh Kumar

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

Place: Tindivanam
Date: November 13, 2020.