



# D. DHANDARIA & COMPANY

CHARTERED ACCOUNTANTS

Thana Road, P.O. TINSUKIA – 786125 (Assam)

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## REVIEW REPORT

We have reviewed the accompanying statement of unaudited financial results of **M/S. HIMALAYA GRANITES LIMITED** for the quarter ended 31<sup>st</sup> December, 2013 except for the disclosures regarding 'Public Shareholding' and 'Promoter and Promoter Group Shareholding' which have been traced from disclosures made by the management and have not been audited by us. The statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2400, engagements to Review Financial Statements 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 statements are free of material procedures applied to financial data and thus provides less assurance than an audit. We have not performed any audit and accordingly, we do not express an audit opinion.

Based on our review conducted as above, nothing has come to our notice that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with accounting standards and other recognised accounting practices and policies has not disclosed the information required to be disclosed in terms of clause 41 of the listing agreement including the manner in which it is to be disclosed, or that it contains any material misstatement.



Place: Kolkata

Dated: 14<sup>th</sup> February, 2014

For D. DHANDARIA & COMPANY  
Chartered Accountants  
ICAI Firm Reg. No. 306147E

*Naveen Dhandaria*  
(Naveen Kumar Dhandaria)  
Partner  
Membership No. 061127

### Partners

CA D. Dhandaria, B.Com.(Hons.) F.C.A.  
CA P.K.Dhandaria, B.Com.(Hons.), F.C.A. DISA(ICAI)  
CA N. K. Dhandaria, B.Com.(Hons.), F.C.A. DISA(ICAI)  
CA (Mrs.) R. Dhandaria, B.Com. F.C.A.


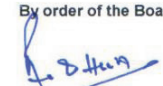
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We  
Facilitate  
Compliance

HIMALAYA GRANITES LIMITED							
Regd. Office : Panchalam Village, Melpettai Post, Tindivanam, Tamilnadu – 604 307							
PART I							
Statement of Standalone Un-audited Financial Results for the quarter and nine-months ended 31st December, 2013							
(₹ in lacs)							
Sl. No.	Particulars	Quarter ended			Nine-months ended		Year ended
		31.12.2013 (Unaudited)	30.09.2013 (Unaudited)	31.12.2012 (Unaudited)	31.12.2013 (Unaudited)	31.12.2012 (Unaudited)	31.03.2013 (Audited)
1	Income from Operations						
	(a) Net sales/income from operations (Net of excise duty)	-	-	-	-	-	2.52
	(b) Other Operating Income	10.50	10.50	10.50	31.50	31.50	42.00
	Total income from operations (net)	10.50	10.50	10.50	31.50	31.50	44.52
2	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	-	-	-	-	-	3.95
	d) Employee benefits expense	5.01	6.46	5.40	16.31	15.52	22.48
	e) Depreciation and amortisation expense	5.02	5.17	5.60	15.49	18.85	24.33
	f) Other Expenses	14.07	9.82	9.24	34.26	30.22	47.49
	Total Expenses	24.10	21.45	20.24	66.06	64.59	98.25
3	Profit from operations before other income, finance costs and exceptional items	(13.60)	(10.95)	(9.74)	(34.56)	(33.09)	(53.73)
4	Other income	9.78	9.72	7.88	29.18	23.36	77.15
5	Profit/(Loss) from ordinary activities before finance costs and exceptional items	(3.82)	(1.23)	(1.86)	(5.38)	(9.73)	23.42
6	Finance costs	-	-	-	-	-	-
7	Profit/(Loss) from ordinary activities after finance costs but before exceptional items	(3.82)	(1.23)	(1.86)	(5.38)	(9.73)	23.42
8	Exceptional items	-	-	-	-	-	-
9	Profit/(Loss) from ordinary activities before tax	(3.82)	(1.23)	(1.86)	(5.38)	(9.73)	23.42
10	Tax Expenses						
	for Current	-	-	-	-	-	-
	for Deferred	3.81	4.47	1.30	12.60	6.63	11.00
11	Net Profit/(Loss) from ordinary activities after tax	(0.01)	3.24	(0.56)	7.22	(3.10)	34.42
12	Extraordinary items (net of tax expense ₹ Nil)	-	-	-	-	-	-
13	Net Profit / (Loss) for the period	(0.01)	3.24	(0.56)	7.22	(3.10)	34.42
14	Paid-up equity share capital (Face value ₹ 10/- per share)	300.50	300.50	300.50	300.50	300.50	300.50
15	Reserves excluding Revaluation Reserves	-	-	-	-	-	680.33
16	i) Basic EPS (₹) before and after extraordinary items (of ₹ 10/- each)	0.00*	0.11*	(0.02)*	0.24*	(0.10)*	1.15
	ii) Diluted EPS (₹) before and after extraordinary items (of ₹ 10/- each)	0.00*	0.11*	(0.02)*	0.24*	(0.10)*	1.15
PART II Select Information for the quarter and nine-months ended 31st December, 2013							
A	PARTICULARS OF SHAREHOLDING						
1	Public Shareholding						
	-Number of Shares	1287950	1287950	1287950	1287950	1287950	1287950
	-Percentage of Shareholding	42.86	42.86	42.86	42.86	42.86	42.86
2	Promoters and Promoter Group Shareholding						
	a) Pledged/Encumbered						
	-Number of Shares	Nil	Nil	Nil	Nil	Nil	Nil
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	Nil	Nil	Nil	Nil	Nil	Nil
	-Percentage of shares (as a % of the total share capital of the company)	Nil	Nil	Nil	Nil	Nil	Nil
	b) Non-encumbered						
	-Number of Shares	1717050	1717050	1717050	1717050	1717050	1717050
	-Percentage of shares (as a % of the total shareholding of promoter and promoter group)	100.00	100.00	100.00	100.00	100.00	100.00
	-Percentage of shares (as a % of the total share capital of the company)	57.14	57.14	57.14	57.14	57.14	57.14
Particulars		Three Months ended 31st December, 2013					
B	INVESTOR COMPLAINTS						
	Pending at the beginning of the quarter	Nil					
	Received during the quarter	Nil					
	Disposed of during the quarter	Nil					
	Remaining unresolved at the end of the quarter	Nil					
* Not annualised							
Notes:							
1. 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 14th February, 2014. The auditors have carried out "Limited Review" of the above results.							
2. The previous periods figures have been regrouped and reclassified wherever necessary							
3. As there is neither more than one business segment nor more than one geographical segment, segment information as per AS 17 is not applicable.							
Place: Kolkata							
Dated : 14th February, 2014							
		By order of the Board  Ramesh Kumar Haritwal Managing Director & CEO					