



Ravileela Granites Limited

CIN: L14102TG1990PLC011909

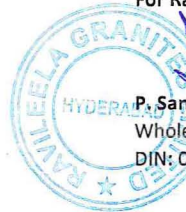
Statement of Standalone Audited Financial Results For Quarter Ended and Year to Date 31st March 2025

PART I

₹ in Lakhs

Particulars	Quarter ended			Year Ended	
	Standalone			Standalone	
	March 31,2025 (Audited)	December 31,2024 (Unaudited)	March 31,2024 (Audited)	March 31,2025 (Audited)	March 31,2024 (Audited)
1 Income from operations					
(a) Net sales/income from operations	1,618.74	833.97	779.27	4,124.29	3,147.30
(b) Other operating income	-	-	-	-	-
Total income from operations (net)	1,618.74	833.97	779.27	4,124.29	3,147.30
2 Expenses					
(a) Cost of Material Consumed	815.53	624.75	455.13	2,323.48	1,521.84
(b) Purchases of stock in trade	-	-	-	-	-
(c) Changes in inventories of finished goods and WIP	202.82	(177.04)	(141.83)	321.21	6.31
(d) Employee benefits expenses	113.01	104.14	97.07	410.77	383.01
(e) Depreciation & amortisation expense	48.50	48.49	48.38	193.79	199.21
(f) Other Expenses	467.08	265.44	466.50	1,071.65	918.98
Total expenses	1,646.94	865.79	925.25	4,320.91	3,029.35
3 Profit/(loss) from operations before other income, finance cost and exceptional items (1-2)	(28.21)	(31.82)	(145.98)	(196.61)	117.95
4 Other income	30.25	5.24	27.86	122.36	245.99
5 Profit/(loss) from ordinary activities before finance costs and exceptional items (3+4)	2.04	(26.57)	(118.12)	(74.26)	363.94
6 Finance costs	79.99	70.77	80.92	300.87	351.20
7 Profit/(loss) from ordinary activities after finance costs but before exceptional Items (5-6)	(77.95)	(97.34)	(199.04)	(375.12)	12.74
8 Exceptional items	-	-	-	-	-
9 Profit/(loss) from ordinary activities before tax (7-8)	(77.95)	(97.34)	(199.04)	(375.12)	12.74
10 Tax expense					
a) Current					
(i) Tax for the period					
(ii) Prior period tax	(0.38)		(9.28)	(0.38)	15.98
b) Deferred	(54.92)	63.45	11.34	(53.95)	56.80
c) Total	(55.30)	63.45	2.06	(54.33)	72.78
11 Net profit /(loss) from ordinary activities after tax (9-10)	(22.65)	(160.79)	(201.10)	(320.79)	(60.04)
12 Extraordinary items (net of tax expense)					
13 Net profit/(loss) for the period (11-12)	(22.65)	(160.79)	(201.10)	(320.79)	(60.04)
14 Minority Interest					
15 Net Profit / Loss after taxes and after Minority	(22.65)	(160.79)	(201.10)	(320.79)	(60.04)
16 Other Comprehensive Income					
Items that will not be reclassified to profit or loss- Actuarial (Gains)/Losses on post-employment benefit Obligations	0.76	-	3.37	0.76	3.37
Remeasurement of the defined benefit obligations					
Income tax on items that will not be reclassified to profit or loss	(0.19)	-	(0.85)	(0.19)	(0.85)
Other Comprehensive Income, Net of Tax	(22.08)	(160.79)	(198.58)	(320.22)	(57.52)
17 Total Comprehensive Income for the Year	105.86	105.86	105.86	105.86	105.86
18 Paid-up equity share capital (Rs.10/- per share)					
19 Reserves excluding revaluation reserves					
20 Earnings Per Share (EPS) - Basic and Diluted - not annualised					
a) before extraordinary items	(0.21)	(1.52)	(1.90)	(3.03)	(0.57)
b) after extraordinary items	(0.21)	(1.52)	(1.90)	(3.03)	(0.57)

For Ravileela Granites Limited



P. Samantha Reddy

Whole-time Director and CFO

DIN: 00141961

Place: Hyderabad

Date: 28-05-2025

Regd. Office: 9-1-77, 2nd Floor,
Sharath Complex, Sarojini Devi Road,
Secunderabad, Telangana - 500003.

Ravi Leela
GRANITES LTD

CIN # L14102TG1990PLC011909

Tel : 040 - 45040623

E-mail: revileel@yahoo.com

Factory : Plot No. 15, APIIC BP SEZ. Annangi Village, Maddipadu Mandal, Prakasam Dist. - 523211.



Ravileela Granites Limited
CIN: L14102TG1990PLC011909
Balance Sheet as at 31st March 2025

₹ in Lakhs

Particulars		As at 31-Mar-2025	As at 31-Mar-2024
I	ASSETS		
	Non-Current Assets		
(a)	Property, Plant and Equipment	2,124.67	2,301.66
(b)	Right of use assets	205.71	213.42
(c)	Financial Assets		
(i)	Investments	347.38	400.42
(ii)	Other Financial Assets	23.85	23.85
(d)	Other Non-Current Assets	-	0.05
	Total - Non-Current Assets (A)	2,701.61	2,939.40
	Current Assets		
(a)	Inventories	1,766.25	2,101.35
(b)	Financial Assets		
(i)	Trade receivables	2,065.94	1,206.27
(ii)	Cash and cash equivalents	176.02	2.70
(iii)	Bank balances other than (iii) above	202.84	210.76
(iv)	Other Financial Assets	0.26	41.03
(c)	Current Tax Assets (Net)	0.80	3.81
(d)	Other Current assets	398.64	271.96
	Total Current Assets (B)	4,610.75	3,837.88
	Total Assets (A+B)	7,312.37	6,777.28
	Equity And Liabilities		
	Equity		
(a)	Equity Share Capital	1,058.60	1,058.60
(b)	Other Equity	159.98	480.20
	Total Equity	1,218.58	1,538.80
	Liabilities		
	Non Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowings	1,258.22	1,631.11
(ii)	Trade Payables	56.34	54.36
(iii)	Lease liabilities	44.17	37.36
(b)	Provisions	103.65	157.42
(c)	Deferred Tax Liabilities (Net)		
	Total Non-Current Liabilities (C)	1,462.39	1,880.25
	Current Liabilities		
(a)	Financial Liabilities		
(i)	Borrowing	3,835.12	2,768.67
(ii)	Trade Payables		
(A)	total outstanding dues of micro enterprises and small enterprises; and	91.03	73.94
(B)	total outstanding dues of creditors other than micro enterprises and small enterprises	314.31	158.73
(iii)	Lease liabilities	5.74	5.47
(iv)	Other Financial Liabilities	157.49	139.47
(b)	Other current liabilities	178.40	163.87
(c)	Provisions	22.33	16.89
(d)	Current Tax Liabilities (net)	27.00	31.19
	Total Current Liabilities (D)	4,631.41	3,358.23
	Total Equity and Liabilities (C+D)	7,312.37	6,777.28

For Ravileela Granites Limited



P. Samantha Reddy
Whole-time Director and CFO
DIN: 00141961

Place: Hyderabad
Date: 28-05-2025

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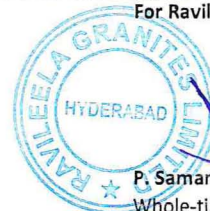
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Ravileela Granites Limited
CIN: L14102TG1990PLC011909
Standalone Statement of Cash Flow for the year ended
(Amount expressed in ₹ (in Lakhs) unless otherwise stated)

Particulars	March 31, 2025	March 31, 2024
A. CASH FLOW FROM OPERATING ACTIVITIES		
Profit/(Loss) before Tax	(375.12)	12.74
Adjustments For:		
Depreciation & Amortization expenses	193.79	197.73
Interest income	(17.73)	(35.28)
Finance Cost	300.87	351.20
Gain on Sale of Fixed Assets	(0.22)	(0.12)
Gratuity	4.85	4.62
Leave Encashment	2.90	0.14
Loss/(Gain) on investments (including fair value change in financial instruments)	53.04	(53.04)
Operating Profit before Working Capital Changes	162.38	477.99
Changes in Working Capital:		
Adjustments for (increase)/decrease in operating assets:		
Trade Receivables	(859.67)	(348.18)
Other Bank Balances	7.92	499.08
Inventories	335.10	(73.37)
Current Tax Assets (Net)	3.01	(3.81)
Other current assets	(126.68)	(26.31)
Other Non Current Assets	0.05	10.25
Other Financial Assets	40.77	0.09
Adjustments for increase/(decrease) in operating liabilities:		
Trade Payables	172.66	(67.44)
Other current liabilities	14.53	(46.89)
Lease Liability	2.25	2.22
Other Financial Liabilities	16.87	29.71
Short term provisions	6.41	(1.23)
Cash Generated from Operations	(224.40)	452.13
Benefits Paid	-	-
Taxes Paid (Net)	(3.81)	(58.59)
Net Cash from/(used in) Operating Activities	(228.21)	393.53
B. CASH FLOW FROM INVESTING ACTIVITIES		
Interest income on FD	17.73	35.28
Purchase of Fixed Assets	(9.11)	(37.15)
Gain on sale of Scraped Asset	0.22	-
Sale of Fixed Assets	-	4.11
Net Cash from/(used in) Investing Activities	8.84	2.24
C. CASH FLOW FROM FINANCING ACTIVITIES		
Finance Cost	(300.87)	(351.20)
Long-term borrowings	(372.90)	(721.49)
Short-term borrowings	1,066.46	676.89
Net Cash from/(used in) Financing Activities	392.69	(395.80)
Cash and Cash Equivalents at the Beginning of the Year	2.70	2.72
Net Increase/(decrease) in Cash and Cash Equivalents	173.32	(0.02)
Cash and Cash Equivalents at the End of the Year	176.02	2.70
(i) The Statement of Cash Flows has been prepared under the indirect method as set out in Indian Accounting Standard (Ind AS) -7		
(ii) Figures in bracket indicate cash outgo, except for adjustments for operating activities.		
(iii) Previous year's figures have been regrouped/rearranged wherever necessary.		

For Ravileela Granites Limited



P. Samantha Reddy
Whole-time Director and CFO
DIN: 00141961

Place: Hyderabad
Date: 28-05-2025

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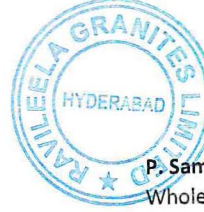


Ravileela Granites Limited
Notes To Financial Statements

- 1 The financial results of the company have been prepared in accordance with Indian Accounting Standards (Ind AS) notified under the companies (Indian Accounting standards) Rules, 2015 as amended by the companies (Indian Accounting standards) (Amendment) rules, 2016.
- 2 The aforementioned results are reviewed by the Audit Committee of the Board and subsequently taken on record by the board of directors at its meeting held on 28th May, 2025.
- 3 The figures of the quarter ended March 31, 2025 and March 31, 2024 are the balancing figures between audited figures in respect of full financial year up to March 31, 2025 and March 31, 2024 respectively and the unaudited published year to date figures upto December 31, 2024 respectively.
- 4 Figures for the previous year/period have been regrouped / reclassified where ever necessary to confirm to the current year's / period's presentation .
- 5 The results for the Quarter ended 31st March 2025 are also available on the Bombay Stock Exchange website and on the Company's website.

Place: Hyderabad
Date: 28-05-2025

For Ravileela Granites Limited .



Samantha Reddy
P. Samantha Reddy
Whole-time Director and CFO
DIN: 00141961

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Independent Auditor's Review Report on the Quarterly and Year to Date Standalone Audited Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended.

Review Report to
The Board of Directors
Ravileela Granites Limited

Opinion

We have audited the accompanying statement of standalone financial results of **Ravileela Granites Limited** (the "Company") for the quarter ended 31st March 2025 and year to date from 1st April, 2024 to 31st March, 2025 (the "Statement") 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 amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, the aforesaid standalone financial results:

- i. are presented in accordance with the requirements of Regulation 33 of the Listing Regulations in this regard; and
- ii. give a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian Accounting Standards and other accounting principles generally accepted in India of the loss and other comprehensive income and other financial information for the quarter ended 31 March, 2024 as well as the year-to-date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013. Our responsibilities under those Standards are further described in *Auditor's Responsibilities for the Audit of the Standalone Financial Results* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the standalone financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the standalone annual financial results.

Management's Responsibility for the Standalone Financial Results

These quarterly standalone financial results as well as the year-to-date financial results have been prepared on the basis of the standalone financial statements. The Company's Board of Directors are responsible for the preparation of these standalone financial results that give a true and fair view of the loss and other comprehensive income and other financial information in accordance with the recognition and measurement principles laid down in Indian Accounting Standard 34, 'Interim Financial Reporting' prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for

preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the standalone financial results, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the standalone financial results as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results.

As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the standalone financial results, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal financial control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Companies Act, 2013, we are also responsible for expressing our opinion on whether the company has adequate internal financial controls system in place and the operating effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the standalone financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the standalone financial results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the financial results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the financial results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the financial results.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

Other Matter

The standalone financial results include the results for the quarter ended 31st March 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year which were subject to limited review by us.

For K Vijayaraghavan and Associates LLP
Chartered Accountants
(Firm Registration No.S200040/004718S)



K. Ragunathan
Partner
Membership Number: 213723
UDIN: 25213723BMJEYY9136
Place: Hyderabad
Date: 28-05-2025