



Tel : +91-40-23730240 / 23731701 Fax : +91-40-23730013  
E-mail : info@divyashakti.com

## **DIVYASHAKTI GRANITES LIMITED**

Divyashakti Complex, Flat No.301-304, 3rd Floor, 7-1-58, Ameerpet, Hyderabad - 500 016. INDIA

Date: 14.05.2019

To

**The Deputy General Manager,**  
Corporate Relationship Department,  
Stock Exchange Mumbai,  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building  
P.J. Towers, Dalal Street, Fort,  
Mumbai- 400001  
Fax no.: 022-2272 2028/3132

**Scrip Code: BSE: 526315**

Dear Sir,

**Sub: Submission of Audited Financial Results of the Company for  
the Quarter & Year Ended 31<sup>st</sup> March, 2019.**

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In furtherance to the Board Meeting Notice dated 8<sup>th</sup> may, 2019, we wish to inform you that at the meeting of Board of Directors of Divyashakti Granites Limited held today i.e., on 14<sup>th</sup> May, 2019, the Board has considered and approved the Audited Financials for the quarter and year ended 31<sup>st</sup> March, 2019. The said Audited Financial Results were reviewed by the Audit Committee and thereafter approved by the Board.

Pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, statement showing the Audited Financial Results for the Quarter & Year ended 31<sup>st</sup> March, 2019 along with the statement of Assets & Liabilities and Auditor's Report of the Statutory Auditors are enclosed herewith.

Pursuant to Regulation 33 (3) (d) of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015, the Board declares that the above Auditor's Reports are with unmodified opinion with respect to the Audited Financial Results for the Quarter & Year ended 31<sup>st</sup> March, 2019.

Kindly take this information on record.

Yours faithfully,

**For DIVYASHAKTI GRANITES LIMITED**

**N. HARI HARA PRASAD**  
Managing Director



**Encl: a/a**



**DSG** DIVYASHAKTI GRANITES LIMITED

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR YEAR ENDED 31ST MARCH, 2019

STATEMENT OF PROFIT AND LOSS FOR YEAR ENDED 31ST MARCH, 2019

Sl. No.	Particulars	Note No.	Quarter Ended				Year Ended	
			31.03.2019	31.12.2018	31.03.2018	31.03.2019	31.03.2018	31.03.2018
			Audited	Unaudited	Audited	Audited	Audited	Audited
1	Revenue from operations							
	Sale of Products (Exports & DTA sales)		1025	705	499	2825	1866	
	Sale of Traded Goods (Exports)		246	60	966	515	4993	
			1271	765	1465	3340	6859	
2	Other income		16	19	138	409	160	
3	Total Revenue (1 + 2)		1287	784	1603	3749	7019	
4	Expenses:							
a	Cost of materials consumed		664	403	205	1518	642	
b	Purchases of Stock-in-Trade		209	50	907	433	4703	
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(110)	(87)	(8)	(224)	3	
d	Employee benefits expenses		105	99	85	356	277	
e	Finance costs		0	5	-4	16	12	
f	Depreciation and amortization expense		54	54	12	159	65	
h	Other expenses		341	408	223	809	572	
	Total expenses		1263	932	1420	3067	6274	
5	Profit/(loss) before exceptional items and tax (3 - 4)		24	(148)	183	682	745	
6	Exceptional items		-	-	-	-	-	
7	Profit/(Loss) after exceptional items and before tax (5- 6)		24	(148)	183	682	745	

For DIVYASHAKTI GRANITES LTD.

**M. HARI HARA PRASAD**  
Managing Director



Sl. No.	Particulars	Note No.	Quarter Ended		Year Ended	
			31.03.2019	31.12.2018	31.03.2019	31.03.2018
			Audited	Unaudited	Audited	Audited
8	Tax expense: (1) Current tax (2) MAT Credit entitlement (3) Tax expenses relating to earlier years (4) Deferred tax		4 (28)	(7)	140 (28)	216
9	Profit (Loss) for the period (7 - 8 )					8
10	Other Comprehensive Income					39
A	(i) Items that will not be reclassified to profit or loss					
	(ii) Income tax relating to items that 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 that will be reclassified to profit or loss					
11	Total Comprehensive Income for the period (9+10)		31	(155)	515	482
12	Paid-up Equity Share Capital ( Face Value of the Share - Rs.10/- each)		1027	1027	1027	1027
13	Reserves excluding Revaluation reserves as per the Balance sheet		9134	9103	9134	8809
14	Earnings per equity share: (for continuing operation):					
	(1) Basic		0.35	-	5.01	4.69
	(2) Diluted		0.35	-	5.01	4.69

For DIVYASHAKTI GRANITES LTD.

**N. HARI HARA PRASAD**  
Managing Director



## STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST MARCH, 2019

(Rupees in lakhs)

	Particulars	Note No.	As at 31.03.2019	As at 31.03.2018
<b>I</b>	<b>ASSETS</b>			
<b>1</b>	<b>Non-current assets</b>			
	(a) Property, Plant and Equipment	1	3143	740
	(b) Capital Work in Progress	1A	357	977
	(c) Other Financial Assets	2	34	34
	(b) Long Term Loans and Advances	3	180	92
<b>2</b>	<b>Current assets</b>			
	(a) Inventories	4	1672	1307
	(b) Financial assets			
	(i) Investments	5	-	1596
	(ii) Trade receivables	6	4463	5142
	(iii) Cash and cash equivalents	7	2534	1444
	(iv) Bank balances other than (iii) above	8	365	204
	(c) Other current assets	9	219	548
	<b>Total Assets</b>		<b>12967</b>	<b>12084</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>			
<b>1</b>	<b>EQUITY</b>			
	(a) Equity Share capital	10	1027	1027
	(b) Other Equity	11	9134	8809
<b>2</b>	<b>Non-current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	12	14	-
	(b) Deferred tax liabilities (Net)	12	167	113
<b>3</b>	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables		-	-
	(a) Creditors of micro and small Enterprises	12	2284	1880
	(b) Creditors other than micro and small Enterprises	13	302	224
	(b) Other current liabilities	14	39	31
	(c) Provisions			
	<b>Total Equity &amp; Liabilities</b>		<b>12967</b>	<b>12084</b>

For DIVYASHAKTI GRANITES LTD.

  
**M. HARI HARA PRASAD**  
 Managing Director

**Notes:**

- 1 Results for the Quarter/Year ended 31st March, 2019 are prepared in accordance with Indian Accounting Standards (Ind AS), the provisions of the Companies Act, 2013, as applicable and guidelines issued by the Securities and Exchange Board of India ("SEBI"). The Ind AS are prescribed under Section 133 of the Act read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards) Amendment Rules, 2016.
- 2 The above results reviewed by the Audit Committee, have been taken on record by the Board of Directors at the meeting held on 14.05.2019.
- 3 Figures of previous periods have been regrouped wherever necessary.
- 4 Provision for Deferred Taxation at item No.8 (4) above has been made as per Accounting Standard No.22 of Institute of Chartered Accountants of India.
- 5 The Company is engaged in single business segment " Process & export of polished granite & Quartz slabs " . Hence disclosure of "Operating Segments" as per IND-AS 108 is not required to be made.

**Date: 14.05.2019****Place: Hyderabad.****FOR DIVYASHAKTI GRANITES LIMITED.****(N. HARI HARA PRASAD)**  
**Managing Director**



Independent Auditor's Report  
To  
The Board of Directors of  
Divyashakti Granites Ltd

1. We have audited the financial results of M/s. Divyashakti Granites Ltd for the year ended 31<sup>st</sup> March, 2019 attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 of Securities and Exchange Board of India (LODR) Regulations, 2015.
2. This statement, which is the responsibility of the company's management and approved by the Board of Directors has been compiled from the related financial statements which has been prepared in accordance with Accounting Standards prescribed under section 133 of the Companies Act, 2013 read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express an opinion on the statement based on our audit of such financial statements.
3. We conducted our audit in accordance with the auditing standards generally accepted in India. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial results are free of material misstatement(s).

An audit includes performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend upon the auditor's judgement, including the assessment of the risk of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, the auditor consider internal control relevant to the Company's preparation and fair presentation of the statement in order to design audit procedures that are appropriate in the circumstances, but are not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. An audit also includes the evaluating the appropriateness of the accounting policies used and the reasonableness of the accounting estimates made by the management, as well as evaluating the overall presentation of the statement. We believe that audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

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

- (i) are presented in accordance with the requirements of Regulation 33 of Securities and Exchange Board of India (LODR) Regulations, 2015 in this regard; and
- (ii) give a true and fair view of the net profit and other financial information for the year from April 1, 2018 to March 31, 2019.

Place: Hyderabad  
Date: 14-05-2019

For **SURYANARAYANA & SURESH,**  
Chartered Accountants  
Reg. No.006631S

  
V NAGENDRA RAO

Partner

M. No. 227679







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## **DIVYASHAKTI GRANITES LIMITED**

Divyashakti Complex, Flat No.301-304, 3rd Floor, 7-1-58, Ameerpet, Hyderabad - 500 016. INDIA

Date: 14.05.2019

To

**The Deputy General Manager,**  
Corporate Relationship Department,  
Stock Exchange Mumbai,  
1<sup>st</sup> Floor, New Trading Ring,  
Rotunda Building  
P.J. Towers, Dalal Street, Fort,  
Mumbai- 400001.  
Fax no.: 022-2272 2028/3132

Dear Sir,

**Sub: Declaration in respect of Audit Report with Unmodified Opinion  
for the Audited Financial Result of the Company for the  
Financial Year Ended 31<sup>st</sup> March, 2019.**

**Ref: Divyashakti Granites Limited; Scrip Code: BSE: 526315.**

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With reference to the captioned subject, we hereby declare that M/s. Suryanarayana & Suresh., Chartered Accountants, Statutory Auditors of the Company have expressed an unmodified opinion on the Auditors Report on Audited Financial Results of the Company for the Quarter & Year ended 31<sup>st</sup> March, 2019.

This is for your information and records.

Yours faithfully,

**For DIVYASHAKTI GRANITES LIMITED**

  
**N. HARI HARA PRASAD**  
Managing Director

