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DIVYASHAKTI GRANITES LIMITED

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

Date: 27th January, 2020.

TO

The Deputy General Manager,
Corporate Relationship Department,
The Stock Exchange, Mumbai,
1st Floor, New Trading Ring,
Rotunda Building, P.J.Towers,
Dalal Street, Fort,
Mumbai – 400 001.
FAX: 022 22723121

Dear Sir,

Sub: Submission of Unaudited Financial Results for the Quarter ended **31st December, 2019** under Regulation 33 of SEBI (LODR) Regulations, 2015.

Ref: Scrip Code: BSE: 526315

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e., on **27th January, 2020** at the Registered Office of the Company, Divyashakti Complex, 7-1-58, Ameerpet, Hyderabad – 500 016 has approved and recorded the **Unaudited Quarterly Financial Results for the Quarter ended 31.12.2019**

A copy of the Unaudited Quarterly Financial Results for the Quarter ended 31.12.2019 along with the Limited Review Report, dated 27.01.2020 issued by M/s Suryanarayana & Suresh, Auditors, thereon are enclosed for your information and records.

The meeting commenced at 10:30 AM and concluded at 11.45 AM.

This is for your information and records.

Thanking you,

Yours Faithfully
For DIVYASHAKTI GRANITES LTD.,


N.HARI HARA PRASAD
Managing Director



Encl: a/a


DSG DIVYASHAKTI GRANITES LIMITED
STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 31ST DECEMBER, 2019
 (Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended	
			31.12.2019 Unaudited	30.09.2019 Unaudited	31.12.2018 Unaudited	31.12.2019 unaudited	31.12.2018 unaudited	31.03.2019 Audited
1	Revenue from operations		825	1785	705	4102	1801	2825
	Sale of Products (Exports & DTA sales)		83	128	60	257	268	515
	Sale of Traded Goods (Exports)		908	1913	765	4359	2069	3340
2	Other income		87	208	19	296	729	409
3	Total Revenue (1 + 2)		995	2120	784	4655	2798	3749
4	Expenses:							
	a Cost of materials consumed		609	1016	403	2504	855	1518
	b Purchases of Stock-in-Trade		70	100	49	208	223	433
	c Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		24	9	(87)	(84)	(114)	(224)
	d Employee benefits expenses		120	106	99	324	249	356
	e Finance costs		4	4	5	12	15	16
	f Depreciation and amortization expense		58	58	54	167	105	159
	g Other expenses		206	332	172	882	571	809
	Total expenses		1091	1624	696	4013	1905	3067
5	Profit/(loss) before foreign exchange fluctuations & exceptional items and tax (3 - 4)		(96)	496	88	642	893	682
6	Net foreign exchange fluctuations		-	-	236	-	236	-
7	Profit/(loss) before exceptional items and tax (5 - 6)		(96)	(148)	(148)	642	657	682
8	Exceptional items		-	-	-	-	-	-
9	Profit/(Loss) after exceptional items and before tax (7 - 8)		(96)	496	(148)	642	657	682

For DIVYASHAKTI GRANITES LTD.

 N. HARIHARA PRASAD
 Managing Director



Sl. No.	Particulars	Note No.	31.12.2019		30.09.2019		31.12.2018		31.12.2019		31.12.2018		Year Ended 31.03.2019 Audited
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited			
10	Tax expense:												
	(1) Current tax		8	99		(7)	138		136			140	
	(2) MAT Credit entitlement		-	-		0	-		0			(28)	
	(3) Tax expenses relating to earlier years		52	-		-	52		0			1	
	(4) Deferred tax		10	(12)		14	11		42			54	
11	Profit (Loss) for the period (9 -10)		(166)	409		(155)	441		479			515	
12	Other Comprehensive Income		-	-		-	-		-			-	
	A (i) Items that will not be reclassified to profit or loss		-	-		-	-		-			(5)	
	(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		-	-		-	-		-			-	
13	Total Comprehensive Income for the period (11+12)		(166)	409		(155)	441		479			510	
14	Paid-up Equity Share Capital (Face Value of the Share - Rs.10/- each)		1027	1027		1027	1027		1027			1027	
15	Reserves excluding Revaluation reserves as per the Balance sheet		9391	9742		9103	9391		9103			9134	
16	Earnings per equity share: (for continuing operation):												
	(1) Basic		(1.61)	3.98		(1.51)	4.30		4.66			5.01	
	(2) Diluted		(1.61)	3.98		(1.51)	4.30		4.66			5.01	

FOR DIVYASHAKTI GRANITES LTD.

N. HARIHARA PRASAD
Managing Director


DSG DIVYASHAKTI GRANITES LIMITED
STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER ENDED 31ST DECEMBER, 2019
(Rupees in lakhs)

	Particulars	Note No.	As at 31.12.2019	As at 31.12.2018
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	1	3220	3146
	(b) Capital Work in Progress	1B	11	25
	(c) Other Financial Assets	2	34	34
	(b) Long Term Loans and Advances	3	71	138
2	Current assets			
	(a) Inventories	4	1485	1575
	(b) Financial assets			
	(i) Investments	5	0	528
	(ii) Trade receivables	6	5993	4395
	(iii) Cash and cash equivalents	7	1379	1834
	(iv) Bank balances other than(iii) above	8	147	401
	(c) Other current assets	9	195	359
	Total Assets		12535	12435
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share capital	10	1027	1027
	(b) Other Equity	11	9391	9103
2	Non-current liabilities			
	(a) Borrowings	12	14	-
	(a) Deferred tax liabilities (Net)	12	178	155
3	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	13	-	-
	(ii) Trade payables	14	1506	1823
	(b) Other current liabilities	15	306	296
	(c) Provisions		113	31
	Total Equity & Liabilities		12535	12435

FOR DIVYASHAKTI GRANITES LTD.
N. HARI HARIPRASAD
 Managing Director

Notes:

- 1 Results for the Quarter ended 31st December, 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 27.01.2020.
- 3 The above Standalone Financial Results have been subjected to " Limited Review " by the Statutory Auditors in terms of Regulation 33 of SEBI (LODR) Regulation 2015.
- 4 Figures of previous periods have been regrouped wherever necessary.
- 5 Provision for Deferred Taxation at item No.8 (4) above has been made as per IND-AS 12 of the companies (Indian Accounting Standards) Rules,2015.
- 6 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.



FOR DIVYASHAKTI GRANITES LIMITED.


(N. HARIPRASAD)
Managing DirectorDate : 27.01.2020,
Place: Hyderabad.



Limited Review Report

To
The Board of Directors
DIVYASHAKTI GRANITES LIMITED
Hyderabad.

We have reviewed the accompanying statement of unaudited financial results of DIVYASHAKTI GRANITES LIMITED ("the Company"), for the quarter ended 31st December 2019 ("the statement"), being submitted by the company pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as modified by Circular No.CIR/CFD/FAC/62/2016 dated 5th July,2016.

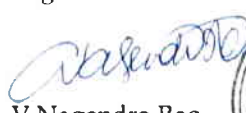
This statement which is the responsibility of the Company's Management and approved by the Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standard 34 "Interim Financial Reporting" (Ind AS 34"), prescribed under section 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 issue a report on these financial statements based on our review.

We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial information performed by Independent Auditor of 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 statements 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.

Based on our review conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results prepared in accordance with the aforesaid Indian Accounting standards and other accounting principles generally accepted in India 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 modified by Circular No.CIR/CFD/FAC/62/2016 dated 5th July,2016, including the manner in which it is to be disclosed, or that it contains any material misstatement.

Place: Hyderabad
Date: 27-01-2020

For Suryanarayana & Suresh.,
Chartered Accountants
Reg. No.006631S


V Nagendra Rao
Partner
M. No. 227679



UDIN:20220679AAAAAD8373