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## **DIVYASHAKTI GRANITES LIMITED**

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

Date: 05.02.2022

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/ Madam,

**Sub:**

- 1. Submission of Unaudited Financial Results for Quarter ended 31<sup>st</sup> December, 2021 under Regulation 33 of the SEBI ( LODR) Regulations, 2015**
- 2. Outcome of Board Meeting under Regulation 30(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015- reg.,**

**Ref.: Our Board Meeting Notice dated 28<sup>th</sup> January, 2022.**

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We wish to inform that the Board of Directors of the Company at the meeting held today i.e. 05.02.2022 has inter- alia approved and recorded the **Unaudited Quarterly Financial Results for Quarter ended 31.12.2021.**

Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the quarter ended 31.12.2021 along with the Limited Review Report, dated 05.02.2022 issued by M/s Suryanarayana & Suresh, Statutory Auditors, thereon is enclosed for your information and records.

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

Kindly acknowledge the receipt of the letter and take on record.

Thanking you,

**FOR DIVYASHAKTI GRANITES LIMITED**

  
**N. HARI HARA PRASAD**  
Managing Director



Encl: As above.


**DSG DIVYASHAKTI GRANITES LIMITED**
**STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 31ST DECEMBER, 2021**  
 (Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended
			31.12.2021 Unaudited	30.09.2021 Unaudited	31.12.2021 Unaudited	31.12.2020 Unaudited	
1	Revenue from operations		1566	1400	4248	3450	4550
	Sale of Products (Exports & DTA sales)		282	305	766	624	1112
	Sale of Traded Goods (Exports)		1848	1705	5014	4074	5662
2	Other income		39	24	170	58	48
3	<b>Total Revenue (1 + 2)</b>		<b>1887</b>	<b>1729</b>	<b>5184</b>	<b>4132</b>	<b>5710</b>
4	Expenses:						
a	Cost of materials consumed		1072	1025	2834	1690	2184
b	Purchases of Stock-in-Trade		240	263	654	522	956
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(43)	(239)	(277)	45	79
d	Employee benefits expenses		123	110	319	275	378
e	Finance costs		1	2	4	6	8
f	Depreciation and amortization expense		60	60	180	173	235
g	Other expenses		274	365	805	581	1026
	<b>Total expenses</b>		<b>1727</b>	<b>1586</b>	<b>4519</b>	<b>3292</b>	<b>4865</b>
5	Profit/(loss) before foreign exchange fluctuations & exceptional items and tax (3 - 4)		160	143	665	840	845
6	Net foreign exchange fluctuations		-	-	-	231	-
7	Profit/(loss) before exceptional items and tax (5-6)		160	143	665	609	-
8	Exceptional items		-	-	-	-	-
9	<b>Profit/(Loss) after exceptional items and before tax (7-8)</b>		<b>160</b>	<b>143</b>	<b>665</b>	<b>609</b>	<b>845</b>

For DIVYASHAKTI GRANITES LTD.

 N. HARU HARAPRASAD  
 Managing Director

Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended	
			31.12.2021	30.09.2021	31.12.2021	31.12.2020	31.12.2021	31.03.2021
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
10	Tax expense:							
	(1) Current tax		60	62	159	58	141	190
	(2) MAT Credit entitlement		-	-	-	-	-	-
	(3) Tax expenses relating to earlier years		2	-	-	-	-	-
	(4) Deferred tax		4	4	13	6	20	25
11	Profit (Loss) for the period (9 -10 )		94	77	493	149	448	630
12	Other Comprehensive Income		-	-	-	-	-	-
	A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	2
		(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 (9+10)		94	77	493	149	448	632
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		10507	10490	10507	9985	9985	10169
16	Earnings per equity share: (for continuing operation):							
	(1) Basic		0.92	0.75	4.80	1.45	4.36	6.14
	(2) Diluted		0.92	0.75	4.80	1.45	4.36	6.14

For DIVYASHAKTI GRANITES LTD.

  
N. HARI HARA PRASAD  
Managing Director



STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2021

(Rupees in lakhs)

Particulars		Note No.	As at 31.12.2021	As at 31.12.2020
<b>I</b>	<b>ASSETS</b>			
1	Non-current assets			
	(a) Property, Plant and Equipment	1	2891	2994
	(b) Capital Work in Progress	1A	-	44
	(c) Other Financial Assets	2	34	34
	(d) Long Term Loans and Advances	3	-	28
2	Current assets			
	(a) Inventories	4	1079	748
	(b) Financial assets			
	(i) Investments	5	-	-
	(ii) Trade receivables	6	7026	6990
	(iii) Cash and cash equivalents	7	1213	1137
	(iv) Bank balances other than(iii) above	8	890	522
	(c) Other current assets	9	241	108
	<b>Total Assets</b>		<b>13374</b>	<b>12605</b>
<b>II</b>	<b>EQUITY AND LIABILITIES</b>			
1	<b>EQUITY</b>			
	(a) Equity Share capital	10	1027	1027
	(b) Other Equity	11	10507	9985
2	<b>Non-current liabilities</b>			
	(a) Borrowings	12	-	5
	(a) Deferred tax liabilities (Net)	12	225	205
3	<b>Current liabilities</b>			
	(a) Financial Liabilities			
	(i) Borrowings	13	-	-
	(ii) Trade payables	14	1308	932
	(b) Other current liabilities	14	237	387
	(c) Provisions	15	70	64
	<b>Total Equity &amp; Liabilities</b>		<b>13374</b>	<b>12605</b>

For DIVYASHAKTI GRANITES LTD.

**N. HARIHARA PRASAD**  
Managing Director

**Notes:**

- 1 Results for the Quarter ended 31st December, 2021 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 05.02.2022.
- 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.10 (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.

Date : 05.02.2022  
Place: Hyderabad.



**FOR DIVYASHAKTI GRANITES LIMITED.**

  
**(N. HARIHARA PRASAD)**  
Managing Director



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

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 31<sup>st</sup> December 2021 ("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: 05.02.2022

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



V Nagendra Rao  
Partner  
M. No. 227679

UDIN: 22227679AAMGAO5023