

Date: 25th July, 2022

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:** 1) Submission of Unaudited Financial Results for the Quarter ended 30th June, 2022 under Regulation 33 of SEBI (LODR) Regulations, 2015.
- 2) Outcome of Board Meeting under Regulation 30 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 **25th July, 2022 at 10.30 AM** at the Registered Office of the Company, Divyashakti Complex, Building No. 1, 3rd Floor, 7-1-58, Ameerpet, Hyderabad-500016 has *inter-alia* approved and recorded the **Unaudited Quarterly Financial Results for the Quarter ended 30.06.2022**

Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the Quarter ended 30.06.2022 along with the Limited Review Report, dated 25.07.2022 issued by M/s. Pavuluri & Co, Chartered Accountants, Auditors, thereon is enclosed for your information and records.

The meeting commenced at 10:30 A.M and concluded at 1.15 PM

This is for your information and record.

Thanking you,

**Yours faithfully,
FOR DIVYASHAKTI LIMITED
(Formerly known as Divyashakti Granites Limited)**


**N. HARI HARA PRASAD
Managing Director
DIN: 00354715**





DIVYASHAKTI LIMITED
(FORMERLY DIVYASHAKTI GRANITES LIMITED)

STATEMENT OF STANDALONE AUDITED FINANCIAL RESULTS FOR THE PERIOD ENDED 30th JUNE,
(Rupees In Lakhs except EPS)

Sl. No.	Particulars	Quarter Ended			Year Ended
		30-06-2022	31-03-2022	30-06-2021	31-03-2022
		Unaudited	Audited	Unaudited	Audited
1	Revenue from operations				
	Sale of Products (Exports & DTA sales)	2,250.03	1,334.72	1,282.18	5,583.46
	Sale of Traded Goods (Exports)	161.75	7.13	179.38	773.32
		2,411.78	1,341.85	1,461.56	6,356.78
2	Other income	349.41	177.93	106.70	347.46
3	Total Revenue (1 + 2)	2,761.18	1,519.78	1,568.26	6,704.24
4	Expenses:				
a	Cost of materials consumed	1,400.76	1,005.67	736.71	3,839.29
b	Purchases of Stock-in-Trade	129.39	5.25	151.40	659.07
c	Changes in inventories of finished goods, work-in-progress and Stock-	19.09	(204.48)	4.69	(481.53)
d	Employee benefits expenses	126.49	140.10	83.15	458.08
e	Finance costs	0.68	1.40	1.40	0.13
f	Depreciation and amortization expense	61.93	59.70	59.56	239.70
g	Other expenses	365.91	233.20	167.88	1,043.11
	Total expenses	2,104.24	1,240.84	1,204.79	5,757.85
5	Profit/(loss) before exceptional items and tax (3 - 4)	656.94	278.94	363.47	946.39
6	Exceptional items	-	-	-	-
7	Profit/(Loss) after exceptional items and before tax (5- 6)	656.94	278.94	363.47	946.39
8	Tax expense:				
	(1) Current tax	171.30	60.12	37.58	220.12
	(2) Tax expenses relating to earlier years	-	-	-	1.80
	(3) Deferred tax	2.07	(4.36)	5.09	9.49
9	Profit (Loss) for the period (7 - 8)	483.57	223.18	320.80	714.98
10	Other Comprehensive Income				
	(i) Items that will not be reclassified to profit or loss	-	(0.44)	-	(0.44)
	(ii) Income tax relating to items that will not 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)	483.57	222.74	320.80	714.54
12	Paid-up Equity Share Capital (Face Value of the Share - Rs.10/-	1,026.89	1,027.00	1,027.00	1,027.00
13	Reserves excluding Revaluation reserves as per the Balance sheet	11,213.14	10,729.56	10,489.86	10,729.56
	Earnings per equity share: (for continuing and discontinued operation):				
	(1) Basic	4.71	2.17	3.12	6.96
	(2) Diluted	4.71	2.17	3.12	6.96

Notes: Notes:

- Results for the Quarter ended 30th June, 2022 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.
- The above results reviewed by the Audit Committee, have been taken on record by the Board of Directors at the meeting held on 18.07.2022.
- 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.
- Figures of previous periods have been regrouped wherever necessary.
- 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 : 25 July 2022
Place: Hyderabad.



FOR DIVYASHAKTI LIMITED

(N. HARI HARA PRASAD)
Managing Director



**INDEPENDENT AUDITOR'S LIMITED REVIEW REPORT ON REVIEW OF
INTERIM FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
DIVYASHAKTI LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Financial Results of DIVYASHAKTI LIMITED ("the Company"), for the quarter ended June 30, 2022 ("the Statement"), being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's 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 thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410 'Review of Interim Financial Information Performed by the Independent Auditor of the Entity', issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the Company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. Based on our review conducted as stated in paragraph 3 above, nothing has come to our attention that causes us to believe that the accompanying Statement, prepared in accordance with the recognition and measurement principles laid down in the aforesaid Indian Accounting Standard 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 amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PAVULURI & CO
Chartered Accountants
(Firm's Registration No. 012194S)

**ACHUTA
RAMAIAH
PAVULURI**

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ACHUTA RAMAIAH
PAVULURI
Date: 2022.07.25
12:15:12 +05'30'

CA ACHUTARAMAIAH PAVULURI
Partner
(Membership No.203300)
UDIN: **22203300ANOBQC2451**

Place: Hyderabad
Date: July 25, 2022