

Date: 20th January, 2023

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/Madam,

- Sub:** 1) Submission of Unaudited Financial Results for the Quarter ended 31st December, 2022 under Regulation 33 of SEBI (LODR) Regulations, 2015.
2) Outcome of Board Meeting under Regulation 30(6) 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 20th January, 2023 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 31st December 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 31st December 2022 along with the Limited Review Report, dated 20th January, 2023 issued by M/s. Pavuluri & Co, Chartered Accountants, Auditors, Hyderabad, thereon is enclosed for your information and records.

The meeting commenced at 10:30 A.M and concluded at 12.15 P.M.

This is for your information and record.

Thanking you,

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

HARI HARA PRASAD
NALLAPATI
Date: 2023.01.20
12:31:49 +05'30'

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





STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER / NINE MONTHS ENDED 31ST DECEMBER, 2022

(Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended			Nine Months Ended			Year Ended	
			31-12-2022 Unaudited	30-09-2022 Unaudited	31-12-2021 Unaudited	31-12-2022 Unaudited	31.12.2021 Unaudited	31-03-2022 Audited		
1	Revenue from operations									
	Sale of Products (Exports & DTA sales)		654	1725	1566	4629	4248	5583		
	Sale of Traded Goods (Exports)		120	1094	282	1376	766	773		
	Sale of Service (Job work charges)		132	-	-	132	-	-		
2	Other income		905	2819	1848	6136	5014	6357		
3	Total Revenue (1 + 2)		149	346	39	844	170	347		
4	Expenses:		1054	3165	1887	6980	5184	6704		
a	Cost of materials consumed		229	1199	1072	2829	2834	3839		
b	Purchases of Stock-in-Trade		100	970	240	1199	654	659		
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		260	(114)	(43)	165	(277)	(482)		
d	Employee benefits expenses		117	143	123	386	319	458		
e	Finance costs		3	2	1	7	4	0.13		
f	Depreciation and amortization expense		63	63	60	188	180	240		
g	Other expenses		168	372	274	905	805	1043		
5	Total expenses		940	2635	1727	5679	4519	5758		
	Profit/(loss) before exceptional items and tax (3 - 4)		114	530	160	1,301	665	946		
6	Exceptional items		-	-	-	-	-	-		
7	Profit/(Loss) after exceptional items and before tax (5- 6)		114	530	160	1,301	665	946		

For DIVYASHAKTI LIMITED

(N. HARI HARIPRASAD)
Managing Director



DIVYASHAKTI LIMITED
(FORMERLY DIVYASHAKTI GRANITES LIMITED)

Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended	
			31-12-2022 Unaudited	30-09-2022 Unaudited	31-12-2021 Unaudited	31-12-2022 Unaudited	31-12-2021 Unaudited	31-03-2022 Audited
8	Tax expense: (1) Current tax (2) MAT Credit entitlement (3) Tax expenses relating to earlier years (4) Deferred tax		30 - 29 2	130 - - 0.60	60 - 2 4	331 0 29 5	159 - - 13	220 - 2 9
9	Profit (Loss) for the period (7-8)		53	400	94	936	493	715
10	Other Comprehensive Income		-	-	-	-	-	-
A	(i) Items that will not be reclassified to profit or loss		-	-	-	-	-	(0.44)
	(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)		53	400	94	936	493	715
12	Paid-up Equity Share Capital (Face Value of the Share - Rs.10/- each)		1027	1027	1027	1027	1027	1027
13	Reserves excluding Revaluation reserves as per the Balance sheet		11460	11407	10507	11460	10507	10730
14	Earnings per equity share: (for continuing operation):							
	(1) Basic		0.51	3.90	0.92	9.11	4.80	6.96
	(2) Diluted		0.51	3.90	0.92	9.11	4.80	6.96
	Paid-up debt capital/outstanding debts							
	Debt redemption reserve		12487	12434	11534	12487	11534	11757
	Net worth		0.002	0.003	Nil	0.003	Nil	0.003
	Debt equity ratio		27.15	90.18	Nil	205.000	Nil	101.21
	Debt service coverage ratio (DSCR)		310.00	952.00	Nil	1148.00	Nil	Nil
	Interest service coverage ratio (ISCR)							

For DIVYASHAKTI LIMITED

(N. HARI HARA PRASAD)
Managing Director



DIVYASHAKTI LIMITED
(FORMERLY DIVYASHAKTI GRANITES LIMITED)



Notes:

- 1 Results for the Quarter/Nine Months ended 31st December, 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.
- 2 The above results reviewed by the Audit Committee, have been taken on record by the Board of Directors at the meeting held on 20.01.2023.
- 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 LIMITED

(Formerly known as Divyashakti Granites Limited)



(N. HARIHARAPRASAD)
Managing Director
DIN: 00354715

Date : 20th January, 2023,
Place: Hyderabad.



PAVULURI & Co.

CHARTERED ACCOUNTANTS

Plot No 48, Flat No 301,

Micasa, Phase - I, Kavuri Hills,

Hyderabad - 500 033.

Ph : 040-2970 2638 / 2639 / 2640

Email : pavuluriandco@gmail.com

Independent Auditor's Review Report on the Quarterly and year to Date Unaudited standalone Financial Results of the company pursuant to the regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended

Review Report to
The Board of Directors,
DIVYASHAKTI LIMITED

- a) We have reviewed the accompanying statement of unaudited standalone financial results of M/s. DIVYASHAKTI LIMITED ("the company") for the quarter ended 31st December, 2022 and Year to date from April 01,2022 to December 30,2022 (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations")
- b) The 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 Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 as amended, read with relevant rules issued there under and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the statement based on our review.
- c) We conducted our review in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the 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.
- d) Based on our review conducted as 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 Indian Accounting Standards ('IND AS') specified under section 133 of the Companies Act 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PAVULURI & Co.
Chartered Accountants
Firm Registration No: 012194S

ACHUTA RAMAIAH
PAVULURI

Digitally signed by ACHUTA
RAMAIAH PAVULURI
Date: 2023.01.20 12:04:18
+05'30'

Place : Hyderabad
Date : 20-01-2023

CA P ACHUTA RAMAIAH
Partner
Membership no: 203300
UDIN: **23203300BGXEW8619**

Branches :

Flat No : 301, Block C, Green City Towers, Green City Township, Near Export Apparel Park, Visakhapatnam - 530049.
Flat No.: 504, Madhu Towers, Srinivasa Nagar Bank Colony, Vijayawada - 520008, Ph : 0866-2545418