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DIVYASHAKTI GRANITES LIMITED

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

Date: 11.02.2019

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 31st December, 2018 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 11th February, 2019 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 31.12.2018**

Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the Quarter ended 31.12.2018 along with the Limited Review Report, dated 11.02.2019 issued by M/s Suryanarayana & Suresh, Auditors, thereon is enclosed for your information and records.

The meeting commenced at 10:30 A.M and concluded at **12:45 PM**

Thanking you,

Yours Faithfully

For DIVYASHAKTI GRANITES LTD


(N.HARI HARA PRASAD)
Managing Director



Encl: a/a


DSG DIVYASHAKTI GRANITES LIMITED

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 31ST DECEMBER, 2018

(Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended
			31.12.2018 Unaudited	30.09.2018 Unaudited	31.12.2017 Unaudited	31.12.2018 unaudited	
1	Revenue from operations						
	Sale of Products (Exports & DTA sales)		705	533	372	1801	1866
	Sale of Traded Goods (Exports)		60	103	1437	268	4993
2	Other income		765	636	1809	2069	6859
3	Total Revenue (1 + 2)		19	383	98	729	160
4	Expenses:		784	1019	1907	2798	7019
	a Cost of materials consumed		403	243	131	855	642
	b Purchases of Stock-in-Trade		49	84	1351	223	4703
	c Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(87)	(28)	(33)	(114)	3
	d Employee benefits expenses		99	72	59	249	277
	e Finance costs		5	1	12	15	12
	f GST/Excise Duty		-	-	-	-	-
	g Depreciation and amortization expense		54	39	12	105	65
	h Other expenses		172	209	140	571	572
	Total expenses		696	620	1672	1905	6274
5	Profit/(loss) before foreign exchange fluctuations & exceptional items and tax (3 - 4)		88	399	235	893	745
6	Net foreign exchange fluctuations		236	-	82	236	-
7	Profit/(loss) before exceptional items and tax (5 - 6)		(148)	399	153	657	745
8	Exceptional items		-	-	-	-	-
9	Profit/(Loss) after exceptional items and before tax (7- 8)		(148)	399	153	657	745

for DIVYASHAKTI GRANITES LTD.


N. HARIHARA PRASAD
 Managing Director



Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended	
			31.12.2018 Unaudited	30.09.2018 Unaudited	31.12.2018 unaudited	31.12.2017 unaudited	31.03.2018 Audited	
10	Tax expense:							
	(1) Current tax		(7)	84	136	173	224	
	(2) Deferred tax		14	27	42	26	39	
11	Profit (Loss) for the period (9 - 10)		(155)	288	479	362	482	
12	Other Comprehensive Income		-	-	-	-	-	
	A (i) Items that will not be reclassified to profit or loss		-	-	-	-	1	
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	(0.43)	
	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)		(155)	288	479	362	483	
14	Paid-up Equity Share Capital (Face Value of the Share - Rs.10/- each)		1027	1027	1027	1027	1027	
15	Reserves excluding Revaluation reserves as per the Balance sheet		9103	9444	9103	8689	8809	
16	Earnings per equity share: (for continuing operation):							
	(1) Basic		(1.51)	2.81	4.66	3.53	4.69	
	(2) Diluted		(1.51)	2.81	4.66	3.53	4.69	

For DIVYASHAKTI GRANITES LTD.

N. HARSHARA PRASAD
Managing Director



STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER ENDED 31ST DECEMBER, 2018
(Rupees in lakhs)

	Particulars	Note No.	As at 31.12.2018	As at 31.12.2017
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	1	3146	753
	(b) Capital Work in Progress	1A	25	632
	(c) Other Financial Assets	2	34	34
	(b) Other non-current assets	2	138	93
2	Current assets			
	(a) Inventories	3	1575	1128
	(b) Financial assets			
	(i) Investments	4	528	1990
	(ii) Trade receivables	5	4395	4698
	(iii) Cash and cash equivalents	6	1834	1284
	(iv) Bank balances other than (iii) above	7	401	83
	(c) Other current assets	8	359	567
	Total Assets		12435	11262
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share capital	9	1027	1027
	(b) Other Equity	10	9103	8689
2	Non-current liabilities			
	(a) Deferred tax liabilities (Net)	11	155	100
3	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables	12	1823	1228
	(b) Other current liabilities	13	295	195
	(c) Provisions	14	32	23
	Total Equity & Liabilities		12435	11262

For DIVYASHAKTI GRANITES LTD.


N. HARI HARA PRASAD
Managing Director

**Notes:**

- 1 Results for the Quarter ended **31st December, 2018** 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 11.02.2019.
- 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 (2) above has been made as per Accounting Standard No.22 of Institute of Chartered Accountants of India.
- 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: 11.02.2019,

Place: Hyderabad.

**FOR DIVYASHAKTI GRANITES LIMITED.****(N. HARSHARA PRASAD)****Managing Director**



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 2018 ("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: 11-02-2019

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




V Nagendra Rao
Partner
M. No. 227679