



Tel : +91 -40-23730240 / 23731701 Fax : +91 -40-23730013
E-mail : info@divyashakti.com

DIVYASHAKTI GRANITES LIMITED

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

Date: 09.08.2021

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, 2021 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 9th August, 2021 via video conferencing at the Registered Office of the Company, Divyashakti Complex, 7-1-58, Ameerpet, Hyderabad – 500 016 has *inter-alia* approved and recorded the **Unaudited Quarterly Financial Results for the Quarter ended 30.06.2021**

Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the Quarter ended 30.06.2021 along with the Limited Review Report, dated 09.08.2021 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 11.10 AM

This is for your information and record.

Thanking you,

Yours Faithfully
For DIVYASHAKTI GRANITES LTD


N. HARI HARÁ PRASAD
MANAGING DIRECTOR
DIN: 00354715

Encl: a/a



STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 30TH JUNE, 2021

(Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended		Year Ended	
			30.06.2021 Unaudited	31.03.2021 Audited	30.06.2020 Unaudited	31.03.2021 Audited
1	Revenue from operations					
	Sale of Products (Exports & DTA sales)		1282	1101	908	4550
	Sale of Traded Goods (Exports)		179	487	53	1112
			1462	1588	961	5662
2	Other income		107	89	34	48
3	Total Revenue (1 + 2)		1568	1676	995	5710
4	Expenses:					
a	Cost of materials consumed		737	486	343	2184
b	Purchases of Stock-in-Trade		151	434	45	956
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		5	34	160	79
d	Employee benefits expenses		85	103	80	378
e	Finance costs		1	2	2	8
f	Depreciation and amortization expense		60	63	57	235
g	Other expenses		166	317	132	1026
	Total expenses		1205	1440	819	4865
5	Profit/(loss) before exceptional items and tax (3 - 4)		363	237	176	845
6	Exceptional items		-	-	-	-
7	Profit/(Loss) after exceptional items and before tax (5- 6)		363	237	176	845

For DIVYASHAKTI GRANITES LTD.

N. HARILAKSHI PRASAD
Managing Director

Sl. No.	Particulars	Note No.	Quarter Ended		Year Ended	
			30.06.2021 Unaudited	31.03.2021 Audited	30.06.2020 Unaudited	31.03.2021 Audited
8	Tax expense: (1) Current tax (2) MAT Credit entitlement (3) Tax expenses relating to earlier years (4) Deferred tax		38	49	25	190
9	Profit (Loss) for the period (7 -8)		321	182	145	630
10	Other Comprehensive Income		-	-	-	-
	A (i) Items that will not be reclassified to profit or loss		-	2	-	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		-	-	-	-
11	Total Comprehensive Income for the period (9+10)		321	184	145	632
12	Paid-up Equity Share Capital (Face Value of the Share - Rs.10/- each)		1027	1027	1027	1027
13	Reserves excluding Revaluation reserves as per the Balance sheet		10490	10169	9836	10169
14	Earnings per equity share: (for continuing operation):					
	(1) Basic		3.12	1.77	1.41	6.14
	(2) Diluted		3.12	1.77	1.41	6.14

For DIVYASHAKTI GRANITES LTD.


N. HARI HARA PRASAD
 Managing Director

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 30TH JUNE, 2021
 (Rupees in lakhs)

	Particulars	Note No.	As at 30.06.2021	As at 30.06.2020
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	1	3012	3110
	(b) Other Financial Assets	2	34	34
	(c) Long Term Loans and Advances	2	2	28
2	Current assets			
	(a) Inventories	4	690	815
	(b) Financial assets			
	(i) Investments	5	-	-
	(ii) Trade receivables	6	6887	7048
	(iii) Cash and cash equivalents	7	1844	1355
	(iv) Bank balances other than (iii) above	8	550	152
	(c) Other current assets	9	158	106
	Total Assets		13177	12648
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share capital	10	1027	1027
	(b) Other Equity	11	10490	9836
2	Non-current liabilities			
	(a) Borrowings	12	-	5
	(a) Deferred tax liabilities (Net)	12	216	192
3	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings	13	-	-
	(ii) Trade payables	14	1041	1002
	(b) Other current liabilities	14	353	536
	(c) Provisions	15	50	50
	Total Equity & Liabilities		13177	12648

For DIVYASHAKTI GRANITES LTD.

 N. HARITHA PRASAD
 Managing Director

Notes:

- 1 Results for the Quarter ended 30th June, 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 09.08.2021.
- 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.

**FOR DIVYASHAKTI GRANITES LIMITED.****(N. HARIHARA PRASAD)**
Managing Director**Date : 09.08.2021****Place: Hyderabad.**



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 30th June 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: 09.08.2021

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

V Nagendra Rao
V Nagendra Rao
Partner
M. No. 227679



UDIN: 21227679AAAAGQ7027