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: 6th February, 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: Submission of Unaudited Financial Results for the Quarter and nine months ended **31st December, 2020** under Regulation 33 of SEBI (LODR) Regulations, 2015.

Ref: Scrip Code: BSE: 526315

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We wish to inform you that the Board of Directors of the Company at its meeting held today i.e., on 6th February, 2021 through video conferencing at the Registered Office of the Company, Divyashakti Complex, 7-1-58, Ameerpet, Hyderabad – 500 016 (deemed venue) has approved and recorded the **Unaudited Quarterly Financial Results for the Quarter and nine months ended 31.12.2020**

A copy of the Unaudited Quarterly Financial Results for the Quarter and nine months ended 31.12.2020 along with the Limited Review Report, dated 06.02.2021 issued by M/s Suryanarayana& Suresh, Auditors, thereon are enclosed for your information and records.

The meeting commenced at 11.00 AM and concluded at 11.30 AM.

This is for your information and records.

Thanking you,

Yours Faithfully
For DIVYASHAKTI GRANITES LTD.,

DIVYASHAKTI GRANITES LTD. DSG Hyderabad

N.HARI HARA PRASAD
Managing Director

Encl: a/a

DSG **DIVYASHAKTI GRANITES LIMITED**

STATEMENT OF AUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 31ST DECEMBER, 2020

(Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended			Nine Months Ended		Year Ended
			31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
			Unaudited	Unaudited	Unaudited	unaudited	unaudited	Audited
1	**Revenue from operations**							
	Sale of Products (Exports & DTA sales)		1340	1202	825	3450	4102	5566
	Sale of Traded Goods (Exports)		285	286	83	624	257	447
			1625	1488	**908**	**4074**	**4359**	**6013**
2	Other income		8	16	87	58	296	726
3	**Total Revenue (1 + 2)**		**1633**	**1504**	**995**	**4132**	**4655**	**6739**
4	**Expenses:**							
a	Cost of materials consumed		744	603	609	1690	2504	3481
b	Purchases of Stock-in-Trade		239	238	70	522	208	373
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(46)	(69)	24	45	(84)	73
d	Employee benefits expenses		106	89	120	275	324	437
e	Finance costs		2	2	4	6	12	17
f	Depreciation and amortization expense		58	58	58	173	167	223
g	Other expenses		251	198	206	581	882	1141
	Total expenses		**1354**	**1119**	**1091**	**3292**	**4013**	**5745**
5	**Profit/(loss) before foreign exchange fluctuations & exceptional items and tax (3 - 4)**		**279**	**385**	**(96)**	**840**	**642**	**994**
6	Net foreign exchange fluctuations		65	166	-	231	-	-
7	**Profit/(loss) before exceptional items and tax (5-6)**		**214**	**219**	**(96)**	**609**	**642**	**994**
8	Exceptional items		-	-	-	-	-	-
9	**Profit/(Loss) after exceptional items and before tax (7-8)**		**214**	**219**	**(96)**	**609**	**642**	**994**

For DIVYASHAKTI GRANITES LTD.

N. HARI HARA PRASAD
Managing Director

Sl. No.	Particulars	Note No.	Quarter Ended			Nine Months Ended		Year Ended
			31.12.2020	30.09.2020	31.12.2019	31.12.2020	31.12.2019	31.03.2020
			Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
10	**Tax expense:**							
	(1) Current tax		58	58	8	141	138	176
	(2) MAT Credit entitlement		-	-	-	-	-	-
	(3) Tax expenses relting to earlier years		-	-	52	-	52	52
	(4) Deferred tax		7	7	10	20	11	19
11	**Profit (Loss) for the period (9 -10)**		149	154	(166)	448	441	747
12	**Other Comprehensive Income**		-	-	-	-	-	-
A	(i) Items that will not be reclassified to profit or loss		-	-	-	-	-	(5)
	(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 (11+12)**		149	154	(166)	448	441	742
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**		9985	9990	9391	9985	9391	9985
16	**Earnings per equity share: (for continuing operation):**							
	(1) Basic		1.45	1.50	(1.61)	4.36	4.30	7.28
	(2) Diluted		1.45	1.50	(1.61)	4.36	4.30	7.28

For DIVYASHAKTI GRANITES LTD.

N. HARI HARA PRASAD
Managing Director

DSG DIVYASHAKTI GRANITES LIMITED

DIVYASHAKTI GRANITES LTD. DSG Hyderabad

STATEMENT OF ASSETS AND LIABILITIES FOR THE YEAR ENDED 31ST DECEMBER, 2020

(Rupees in lakhs)

	Particulars	Note No.	As at 31.12.2020	As at 31.12.2019
I	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equiptment	1	2994	3220
	(b) Capital Work in progress	1A	44	11
	(b) Other Financial Assets	2	34	34
	(c) Long Term Loans and Advances	3	28	71
2	**Current assets**			
	(a) Inventories	4	748	1485
	(b) Financial assets			
	(i) Investments	5	-	-
	(ii) Trade receivables	6	6990	5993
	(iii) Cash and cash equivalents	7	1137	1379
	(iv) Bank balances other than(iii) above	8	522	147
	(c) Other current assets	9	108	195
	Total Assets		12605	12535
II	**EQUITY AND LIABILITIES**			
1	**EQUITY**			
	(a) Equity Share capital	10	1027	1027
	(b) Other Equity	11	9985	9391
2	**Non-current liabilities**			
	(a) Borrowings	12	5	14
	(a) Deferred tax liabilities (Net)	12	205	178
3	**Current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings		-	-
	(ii) Trade payables	13	932	1506
	(b) Other current liabilities	14	387	306
	(c) Provisions	15	64	113
	Toal Equity & Liablities		12605	12535

For DIVYASHAKTI GRANITES LTD.

N. HARI HARA PRASAD
Managing Director

Notes:

1 Results for the Quarter ended **31st December, 2020** 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 06.02.2021.

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 whereever 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.**

DIVYASHAKTI GRANITES LTD. DSG Hyderabad

FOR DIVYASHAKTI GRANITES LIMITED.

(N. HARI HARA PRASAD)
Managing Director

Date : 06.02.2021,
Place: Hyderabad.

SURYANARAYANA & SURESH
Chartered Accountants

Flat # C2, Millenium House, # 8-2-601/B,
Road No. 10, Near Zaheer Nagar Cross Road,
Banjara Hills, Hyderabad - 500 034,
✆ : 040-23386783 / 23386784
✉: suryanarayanasuresh@gmail.com

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, 2020 ("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: 06-02-2021

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

SURYANARAYANA & SURESH
Hyderabad
F.R.NO. 006631S
Chartered Accountants

V Nagendra Rao
Partner
M. No. 227679

UDIN: 21227679AAAABG6741