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

Ref: DSG/BSE/02/2018 Date.10.02.2018.

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 ended 31st December, 2017 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 10th February, 2018 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 31.12.2017**

Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the Quarter ended 31.12.2017 along with the Limited Review Report dated 10.02.2018 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 12.30 PM.

Thanking you,

Yours Faithfully
For DIVYASHAKTI GRANITES LTD.,

(N.HARI HARA PRASAD)
Managing Director

Encl: a/a

DSG DIVYASHAKTI GRANITES LIMITED

Regd Office: 7-1-58 Divyashakthi Apartments, Ameerpet, Hyderabad-500016, Telangana

Telephone: 91-40-23730240, Fax No. +91-40-23730013,

Website: www.divyashakti.com, Email: info@divyashakti.com,

CIN No. L99999TG1991PLC012764

I. STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 31ST DECEMBER, 2017

(Rupees in Lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Unaudited	Unaudited	unaudited	unaudited	unaudited	Audited
1	**Revenue from operations**						
	Sale of Products (Exports & DTA sales)	372	344	910	1369	3084	3555
	Sale of Traded Goods (Exports)	1437	1001	2008	4026	5883	7282
		1809	1345	2918	5395	8967	10837
2	Other income	98	87	182	192	390	91
3	**Total Revenue (1 + 2)**	**1907**	**1432**	**3100**	**5587**	**9357**	**10928**
4	**Expenses:**						
a	Cost of materials consumed	131	101	355	437	1146	1303
b	Purchases of Stock-in-Trade	1351	951	1836	3796	5410	6703
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	(33)	15	-35	10	(48)	(42)
d	Employee benefits expenses	59	74	69	192	184	252
e	Finance costs	12	3	6	17	14	17
f	GST/Excise Duty	0	0	1	1	2	3
g	Depreciation and amortization expense	12	12	28	52	82	113
h	Other expenses	222	117	299	521	965	1120
	Total expenses	**1754**	**1273**	**2559**	**5026**	**7755**	**9469**
5	**Profit/(loss) before exceptional items and tax (3 - 4)**	**153**	**159**	**541**	**561**	**1602**	**1459**
6	Exceptional items	-	-	-	-	-	10
7	**Profit/(Loss) after exceptional items and before tax (5- 6)**	**153**	**159**	**541**	**561**	**1602**	**1469**

For DIVYASHAKTI GRANITES LTD.

N. HARI HARA PRASAD
Managing Director

DSG DIVYASHAKTI GRANITES LIMITED

(Rupees in lakhs)

Sl. No.	Particulars	Quarter Ended			Nine Months Ended		Year Ended
		31.12.2017	30.09.2017	31.12.2016	31.12.2017	31.12.2016	31.03.2017
		Unaudited	Unaudited	unaudited	unaudited	unaudited	Audited
8	**Tax expense:**						
	(1) Current tax	32	48	233	173	534	506
	(2) Deferred tax	11	10	(5)	26	(15)	15
9	**Profit (Loss) for the period (7-8)**	110	101	313	362	1083	948
10	**Other Comprhensive Income**	-	-	-	-	-	-
A	(i) Items that will not be reclassified to profit or loss	-	-	-	-	-	-
	(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)**	110	101	313	362	1083	948
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**	8689	8765	8630	8689	8630	8512
14	**Earnings per equity share: (for continuing operation):**						
	(1) Basic	1.07	0.98	3.05	3.53	10.55	9.23
	(2) Diluted	1.07	0.98	3.05	3.53	10.55	9.23

For DIVYASHAKTI GRANITES LTD.

N. HARI HARA PRASAD
Managing Director

II. STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER ENDED 31ST DECEMBER, 2017

(Rupees in lakhs)

	Particulars	As at 31.12.2017	As at 31.12.2016
I	**ASSETS**		
1	**Non-current assets**		
	(a) Property, Plant and Equiptment	753	550
	(b) Capital Work in Progress	632	-
	(c) Other Financial Assets	34	34
	(b) Other non-current assets	1302	1992
2	**Current assets**		
	(a) Inventories	1128	1056
	(b) Financial assets		
	(i) Investments	1990	-
	(ii) Trade receivables	4698	5697
	(iii) Cash and cash equivalents	1284	3301
	(iv) Bank balances other than(iii) above	83	269
	(c) Other current assets	567	199
	Total Assets	**12471**	**13098**
II	**EQUITY AND LIABILITIES**		
1	**EQUITY**		
	(a) Equity Share capital	1027	1027
	(b) Other Equity	8689	8630
2	**Non-current liabilities**		
	(a) Deferred tax liabilities (Net)	100	61
3	**Current liabilities**		
	(a) Financial Liabilities		
	(i) Borrowings	-	-
	(ii) Trade payables	1228	965
	(b) Other current liabilities	195	318
	(c) Provisions	1232	2097
	(d) Current Tax Liabilities (Net)	-	-
	Toal Equity & Liablities	**12471**	**13098**

For DIVYASHAKTI GRANITES LTD.

N. HARI HARA PRASAD
Managing Director

NOTES:

1 Results for the Quarter ended 31st December, 2017 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 10.02.2018.

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.8 (2) above has been made as per Accounting Standard No.22 of Institute of Chartered Accountants of India.

6 On account of transition from the previous Indian Generally Accepted Accounting Principles (IGAAP) to Ind AS, the reconcilation of Statement of Profit and Loss in accordance with the requirements of Ind AS mentioned as under:

a) Reconcilation of Statement of Profit and Loss and Other Comprehensive income:

(Rupees in Lakhs)

Particulars	*Qtr ended on 31st Dec.,2016*	*Nine Months ended on 31st Dec.,2016*	*Year ended on 31st March, 2017*
Net Profit under Indian GAAP	313.40	1,082.29	957.09
Deferred tax adjustments	(0.17)	0.72	(9.57)
Net Profit as per Ind As	313.23	1,083.01	947.52
Total comphrensive income under Ind As	**313.23**	**1,083.01**	**947.52**

7 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 LTD.

N. HARI HARA PRASAD
Managing Director

Date: 10.02.2018
Place: Hyderabad.

SURYANARAYANA & SURESH
Chartered Accountants

8-2-601/B, Flat # C2, Road No. 10,
Millenium House, Near Zaheer Nagar X Rd,
Banjara Hills, Hyderabad - 500 034.
Ph. : 040-23386783 / 23386784
email : 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 2017("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.

As stated in Notes of financial statement, we have not performed a review of the figures relating to the corresponding quarter ended 31st December, 2016 including the reconciliation of net profit for the quarter ended 31st December, 2016 between the previous GAAP and the Indian Accounting Standards ("Ind AS")

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: 10-02-2018

For SURYANARAYANA & SURESH.,
Chartered Accountants
Reg. No.006631S

V NAGENDRA RAO
Partner
M. No. 227679