

**DEVINE IMPEX LIMITED**

**CIN: L51110PB1995PLC017179**

**REGISTERED OFFICE: THE GROOVE C-157, 1<sup>ST</sup> FLOOR, INDUSTRIAL FOCAL  
POINT, PHASE VII, MOHALI, PUNJAB 160059**

**E-MAIL: devineimpex.limited@yahoo.com. PH. 9876027770**

Dated: 29/06/2021

To

General Manager,  
BSE Limited,  
25th Floor, P.J. Towers,  
Dalal Street,  
Mumbai-400001

**SUB: Outcome of Board Meeting and submission of Audited Financial Results  
for the quarter and year ended 31.03.2021**

Dear Sir/ Madam,

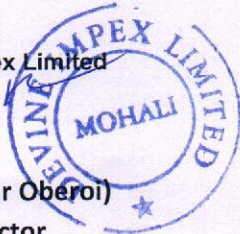
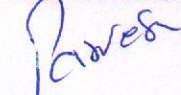
Pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors in its meeting held on 29.06.2021 has approved the Audited Financial Results for the quarter and year ended 31<sup>st</sup> March, 2021. Also find enclosed herewith Limited Review Report as submitted by the Auditors of the Company.

The Board Meeting commenced at 3.00 P.M. and concluded at 3.30 P.M.

Kindly acknowledge receipt.

Yours sincerely,

For Devine Impex Limited



(Parvesh Kumar Oberoi)

Managing Director

DIN 05245546

**DEVINE IMPEX LIMITED**

**CORPORATE OFFICE: C-157, 1st FLOOR, INDUSTRIAL FOCAL POINT, PHASE VII, MOHALI, PUNJAB, 160059**

Audited Financial Results for the Quarter & Year Ended 31st March, 2021

(Rs. In Lakhs)

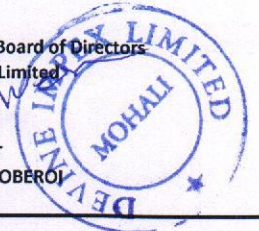
S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2021	31.12.2020	31.03.2020	31.03.2021	31.03.2020
		(Audited)	(Unaudited)	(Unaudited)	(Audited)	(Audited)
1.	<b>Income from Operations</b>					
	(a) Revenue from Operations (Net)	69.35	41.13	7.42	210.12	277.12
	(b) Other Income	-	-	-	-	-
	<b>Total Income from Operations</b>	<b>69.35</b>	<b>41.13</b>	<b>7.42</b>	<b>210.12</b>	<b>277.12</b>
2.	<b>Expenses</b>					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of Stock in Trade	4.59	13.78	216.18	147.95	625.86
	(c) Changes in inventories of Stock-in-trade	58.78	18.12	(211.09)	43.53	(365.23)
	(d) Employee benefits expense	1.07	1.07	1.07	4.26	4.26
	(e) Finance Costs	0.01	0.00	0.01	0.01	0.03
	(f) Depreciation and amortisation expense	-	-	-	-	-
	(g) Other Expenses	3.57	2.26	2.81	10.68	8.59
	<b>Total Expenses</b>	<b>68.02</b>	<b>35.23</b>	<b>8.97</b>	<b>206.43</b>	<b>273.51</b>
3.	<b>Profit/(Loss) before exceptional items and tax (3+4)</b>	<b>1.33</b>	<b>5.90</b>	<b>(1.55)</b>	<b>3.69</b>	<b>3.61</b>
4.	Exceptional Items	-	-	-	-	-
5.	<b>Profit before tax (5-6)</b>	<b>1.33</b>	<b>5.90</b>	<b>(1.55)</b>	<b>3.69</b>	<b>3.61</b>
6.	<b>Tax Expense</b>	<b>0.32</b>	<b>0.64</b>	<b>(0.40)</b>	<b>0.96</b>	<b>0.95</b>
	for Current	0.19	0.39	(0.43)	0.58	0.56
	for Deferred	0.00	0.01	0.00	0.01	0.02
	for MAT Credit	0.12	0.25	0.02	0.37	0.37
7.	<b>Profit/(Loss) for the period (7-8)</b>	<b>1.01</b>	<b>5.26</b>	<b>(1.15)</b>	<b>2.73</b>	<b>2.66</b>
8.	<b>Other Comprehensive Income/(Expense) (net of tax)</b>					
	Items that will not be reclassified to Profit & Loss	-	-	-	-	-
	Items that will be reclassified to Profit & Loss	-	-	-	-	-
9.	<b>Total Comprehensive Income for the period (9+10) (Comprising Profit &amp; Other Comprehensive Income for the period)</b>	<b>1.01</b>	<b>5.26</b>	<b>(1.15)</b>	<b>2.73</b>	<b>2.66</b>
10.	<b>Basic and Diluted Earning Per Share on Net Profit after Tax (in Rupees)</b>	<b>0.01</b>	<b>0.06</b>	<b>(0.01)</b>	<b>0.03</b>	<b>0.03</b>
11.	<b>Paid up Equity Share Capital (Face value Rs.10/- per share)</b>	<b>953.22</b>	<b>953.22</b>	<b>953.22</b>	<b>953.22</b>	<b>953.22</b>

**NOTES**

- The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on 29th June, 2021. The Statutory Auditors have carried out a limited review of the above financial result.
- The figures of the last quarter for the current year and for the previous year are the balancing figures between the audited figures in respect of the full financial year ended 31st March 2021 and the unaudited published year to date figures upto the third quarter ended 31st December 2020.
- Company has only one segment and hence no separate segment results have been given.
- Previous year figures have been regrouped/reclassified wherever necessary to make them comparable with the current period.

On behalf of the Board of Directors  
of Devine Impex Limited

Managing Director  
PARVESH KUMAR OBEROI



Place: Mohali  
Date: 29.06.2021

**DEVINE IMPEX LIMITED**

**Statement of Assets & Liabilities as at 31st March, 2021**

Particulars	As At	As At
	March 31, 2021	March 31, 2020
	(Rupees in Lakhs)	
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	0.08	0.08
Capital work-in-progress	-	-
Intangible assets	-	-
Financial assets		
Investments	122.03	122.03
Other financial assets	9.70	9.70
Deferred Tax assets (net)	0.06	0.07
Other non-current assets	1.65	2.02
<b>Total Non Current Assets</b>	<b>133.51</b>	<b>133.89</b>
<b>Current Assets</b>		
Inventory	1012.16	1055.69
Financial assets		
Investments	-	-
Trade receivables	149.92	140.69
Cash and cash equivalents	42.48	3.81
Other financial assets	-	-
Other current assets	22.18	23.50
<b>Total Current Assets</b>	<b>1226.74</b>	<b>1223.69</b>
<b>Total Assets</b>	<b>1360.25</b>	<b>1357.59</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Equity share capital	961.72	961.72
Other equity	393.64	390.92
<b>Total Equity</b>	<b>1355.36</b>	<b>1352.64</b>
<b>Liabilities</b>		
<b>Non-Current Liabilities</b>		
Financial liabilities		
Borrowings	-	-
Other financial liabilities	-	-
Other Non-Current Liability	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
<b>Total Non-Current Liabilities</b>	<b>-</b>	<b>-</b>
<b>Current Liabilities</b>		
Financial liabilities		
Borrowings	-	-
Trade payables	0.19	0.24
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.19	0.24
Other financial liabilities	4.13	4.15
Other current liabilities	-	-
Provisions	-	-
Current tax liabilities (net)	0.56	0.56
<b>Total Current Liabilities</b>	<b>4.88</b>	<b>4.95</b>
<b>Total Equity and Liabilities</b>	<b>1360.25</b>	<b>1357.59</b>

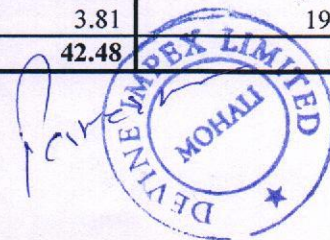


## DEVINE IMPEX LIMITED

## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2021

(Rupees in Lakhs)

Particulars	Year Ended 31st March 2021	Year Ended 31st March 2020
<b>Cash flow from operating activities:</b>		
<b>A. Total Comprehensive income for the period before tax</b>	3.69	3.61
Adjustments for :		
Depreciation and Amortisation	-	-
<b>Operating Profit Before Prior Period Items And Working Capital Changes</b>	3.69	3.61
<b>Operating Profit Before Working Capital Changes</b>	<b>3.69</b>	<b>3.61</b>
Adjustments for:		
(Increase)/Decrease in Current Assets	35.63	(197.56)
Increase/(Decrease) in Current Liabilities	(0.07)	2.21
<b>Cash Generated From Operations</b>	<b>39.24</b>	<b>(191.74)</b>
Income Tax Paid	0.57	0.50
<b>Net Cash From Operating Activities</b>	<b>38.67</b>	<b>(192.24)</b>
<b>B. Cash Flow From Investing Activities:</b>		
Sale of Investments	-	-
<b>Net Cash (Used)/Generated In Investing Activities</b>	-	-
<b>C. Cash Flow From Financing Activities:</b>		
<b>Net Cash (Used)/Generated In Financing Activities</b>	-	-
<b>Net Increase/(Decrease) In Cash And Cash Equivalents (A) + (B) + (C)</b>	<b>38.67</b>	<b>(192.24)</b>
<b>Opening Cash And Cash Equivalents</b>	<b>3.81</b>	<b>196.05</b>
<b>Closing Cash And Cash Equivalents</b>	<b>42.48</b>	<b>3.81</b>





To Whomsoever It May Concern

We have reviewed the accompanying statement of audited financial results of Devine Impex Limited for the year ended March 31, 2021 attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 of the SEBI (Listing obligation and Disclosure Requirements) Regulation 2015.

This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. 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 Auditors of the Entity" issued by the Institute of Chartered Accountant 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 procedure applied to financial data and thus provides 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 above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards i.e. Indian Accounting Standard (Ind AS) prescribed under Section 133 of the Companies Act, 2013 read with relevant information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Deepak Jindal & Company  
Chartered Accountants  
Firm Regn. No. 023023N

  
(Tarun Kumar Jain)  
Partner  
M. No.: 093579  
UDIN- 21093579AAAAU2269



Place: Chandigarh  
Date: 29.06.2021

**DEVINE IMPEX LIMITED**

**CIN: L51110PB1995PLC017179**

**REGISTERED OFFICE: THE GROOVE C-157, 1<sup>ST</sup> FLOOR, INDUSTRIAL FOCAL  
POINT, PHASE VII, MOHALI, PUNJAB 160059**

**E-MAIL: devineimpex.limited@yahoo.com. PH. 9876027770**

Dated: 29/06/2021

To

General Manager,  
BSE Limited,  
25th Floor, P.J. Towers,  
Dalal Street,  
Mumbai-400001

**SUB: Declaration regarding the Auditors' Report with unmodified opinion(s)  
pursuant to Regulation 33(3)(d) of Securities and Exchange Board India  
(Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 as amended and Circular No. CIR/CFD/CMD/56/2016 dated May 27, 2016, the Company hereby declares that the Statutory Auditors have issued an Audit Report with unmodified opinion(s) in respect of Financial Results for the Financial Year ended 31<sup>st</sup> March 2021.

For Devine Impex Limited

(Director)

