IEC No.: 3095006675 CIN: L51110PB1995PLC017179

Devine Impex Limited

 \equiv (FORMLY CLASSIC GLOBAL IMPEX LIMITED \equiv

S.C.F. 103, CABIN NO. 7, FIRST FLOOR, PHASE - XI, MOHALI, PUNJAB

Dated: 14/02/2018

To

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

SUB:

Intimation under Regulation 30 of Securities and Exchange Board India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, we are forwarding herewith the following:

- a) Unaudited Financial Results for the quarter ended 31st December, 2017, duly approved by the Board of Directors at its meeting held on February 14, 2018.
- b) Limited Review Report as submitted by the Auditors of the Company.

The Board Meeting commenced at 5.00 P.M. and concluded at 5.30 P.M.

Kindly acknowledge receipt.

Yours sincerely, For Devine Impex Limited

(Director)

DEVINE IMPEX LIMITED

CORPORATE OFFICE: 103, 1ST FLOOR, PHASE-XI, MOHALI

Statement of Unaudited Financial Results for the Quarter ended December 31, 2017

(Rs. in Millions)

S. No.	Particulars	QUARTER ENDED			NINE MONTHS ENDED	
		31.12.2017 30.09.2017		31.12.2016	31.12.2017	31.12.2016
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
1.	Income from Operations			7		
	(a) Revenue from Operations - Gross	3.43	2.64	3.03	10.23	10.13
	(b) Other Income	-			•	•
	Total Income from Operations	3.43	2.64	3.03	10.23	10.13
2.	Expenses					
	(a) Cost of materials consumed	- 1				
	(b) Purchase of Stock in Trade	- 1		9.26	2.01	9.26
	(c) Changes in inventories of Finished Goods, Work-in-Progress and	3.09	2.36	(6.33)	7.35	0.14
	Stock-in-trade					
	(d) Employee benefits expense	0.02	0.02	0.02	0.05	0.05
	(e) Finance Costs	- 1		0.00	0.00	0.00
	(f) Depreciation and amortisation expense	0.00	0.00	0.02	0.01	0.04
	(g) Excise Duty/ GST	0.10	0.08	- 1	0.18	•
	(h) Other Expenses	0.23	0.17	0.19	0.59	0.62
	Total Expenses	3.44	2.62	3.16	10.19	10.12
3.	Profit/(Loss) before exceptional Items and Tax (1-2)	(0.01)	0.01	(0.12)	0.03	0.01
4.	Exceptional Items	- 1	•	•	·	•
5.	Profit before tax (3-4)	(0.01)	0.01	(0.12)	0.03	0.01
6.	Tax Expense	(0.00)	0.00	(0.04)	0.01	0.00
	for Current	(0.00)	0.00	(0.02)	0.01	0.00
	for Deferred	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)
	for MAT Credit	(0.00)	0.00	(0.01)	0.01	0.00
7.	Profit/(Loss) for the period (5-6)	(0.01)	0.01	(0.08)	0.02	0.01
8.	Share of Profit/(Loss) of associates and joint ventures	- 1	•		<u> </u>	•
9.	Other Comprehensive Income/(Expense) (net of tax)					
	Items that will not be reclassified to Profit & Loss	- 1	-			
	Items that will be reclassified to Profit & Loss	- 11	- · · · · ·			•
10.	Total Comprehensive Income for the period (7+9) (Comprising Profit & Other Comprehensive Income for the period)	(0.01)	0.01	(0.08)	0.02	0.01
11.	Basic and Diluted Earning Per Share on Net Profit after Tax (in Rupees)	(0.00)	0.00	(0.01)	0.00	0.00
12.	Paid up Equity Share Capital (Face value Rs.10/- per share)	95.32	95.32	95.32	95.32	95.32

Notes

- The above financial results were revelwed by the Audit Committee and approved by the Board of Directors of the company at its meetings held on 14-02-2018.
- 2 The above financial results do not include Ind-AS compliant results for the previous year ended March 31, 2017 as the same is not mandatory as per SEBI's circular dated july 05,2016.
- The above results have been subjected to Limited review by the Statutory Auditors of the company. However, the Ind-AS compliant figures of the corresponding quarter and half year of the previous year have not been subjected to limited review or audit. The management has excercised necessary due diligence to ensure that such financial results provide a true and fair view.
- 4 Previous period / year figures have been regrouped, wherever necessary, in order to make them comparable.
- 5 Reconciliation of Net profit for the quarter and Nine Months ended Dec 31, 2016 under India GAAP(Previous GAAP) and Ind AS is as under:

Particulars	Quarter Ended 31.12.2016	Nine months Ended 31.12.2016 Unaudited	
	Unaudited		
Net Profit for the quarter as per previous GAAP	-0.08	- 0.01	
Add/ (Less) : Adjustment for GAAP Differences			
Impact of Depreciation/ Amortization	0.00	0.00	
Impact of Intangible Assets	0.00	0.00	
Deferred tax on above adjustments	0.00	0.00	
Net Profit for the quarter as per Ind AS	-0.08	0.01	

Place: Chandigarh Date: 14.02.2018 of Devine Impex Limited

By Order of the Board of Directors

(Director)

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To Whomsoever It May Concern

We have reviewed the accompanying statement of unaudited financial results of **Devine Impex Limited** for the quarter ended **December 31, 2017** 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 Datta Singla & Company Chartered Accountants Firm Regn. No. 006185N

CHARTERED ACCOUNTANT

CHANDIGARH

(Mohit Chawla)

Partner

Place: Chandigarh

Date: 14.02.2018