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DIVINUS FABRICS LIMITED
(FORMERLY KNOWN AS AVISHKAR FINANCE COMPANY LIMITED)
CIN NO.: L51909DL1984PLC019733

Date: 13th February, 2019

To,

The Department of Corporate Services
BSE Limited
Phiroze Jeejeebhoy Towers
Dalal Street
Mumbai- 400001

SUBJECT: UN-AUDITED RESULTS FOR QUARTER ENDED ON 31.12.2018
(BSE SCRIP CODE: 530421)

Dear Sir/Madam,

In context to regulation 33 of SEBI (Listing Obligation and Disclosure Requirement) Regulations 2015, the board of directors of the our Company, DIVINUS FABRICS LIMITED approved un-audited financial results for quarter ended on 31.12.2018, in the meeting of board of directors held on 13.02.2019, at the registered office of the company, commenced at 04.00 p.m. and concluded at 04.45 p.m.

Therefore kindly find attached following mentioned documents for the same:

1. Un-Audited financial results for quarter ended on 31.12.2018
2. Limited Review Report

This is for your kind information and record purpose, please do needful.

For DIVINUS FABRICS LIMITED

For **DIVINUS FABRICS LIMITED**

Gagan Anand
Managing
Director

DIN: 06957651

DIVINUS FABRICS LIMITED

Reg. Office: Plot No. 15, B-2, D Block Market, Vivek Vihar, Delhi-110095

CIN: L51909DL1984PLC019733, Tel: 011-43536697

E-mail: divinus.fabrics@gmail.com, Website: www.divinusfabrics.in

STATEMENT OF STANDALONE UN-AUDITED RESULTS FOR THE QUARTER ENDED ON 31ST DECEMBER, 2018

(Amount in Lakh)

Particulars	3 Months ended (31.12.2018)	Preceding 3 Months ended (30.09.2018)	Corresponding 3 Months ended in the previous year (31.12.2017)	Year to date figures for current period ended (31.03.2018)
	Unaudited	Unaudited	Unaudited	Audited
1 income from Operations				103.58
a Revenue from Operations	-	-	-	15.57
b Other Income	3.22	6.43	0.44	119.15
Total Income	3.22	6.43	0.44	
2 Expenses				
a Cost of materials consumed	-	-	-	92.03
b Purchase of Stock-in-trade	-	-	-	-
c Change in inventories of finished goods, work-in-progress and stock-in-trade	-	-	(2.62)	-
d Employee benefit expense	1.25	1.05	3.26	13.74
e Finance cost	-	-	-	-
f Depreciation and amortisation expense	-	-	-	10.52
g Other expenses	1.72	1.04	1.81	116.29
Total Expenses	2.97	2.09	2.45	2.86
3 Profit before exceptional and extraordinary items and tax	0.25	4.34	(2.01)	2.86
4 Exceptional items	-	-	-	-
5 Profit before tax	0.25	4.34	(2.01)	2.86
6 Tax expense:				0.74
Current tax	-	-	-	-
Deferred tax	-	-	-	-
6 Net Profit /Loss after tax	0.25	4.34	(2.01)	2.12
7 Other Comprehensive Income				
a(i) Item that will not be reclassified to Profit or Loss	-	-	-	-
a(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	-	-	-	-
b(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-	-
8 Total Comprehensive Income	0.25	4.34	(2.01)	2.12
9 Details of Equity Share Capital				
Paid-up equity share capital	445.70	445.70	445.70	445.70
Face value of equity share capital	10.00	10.00	10.00	10.00
10 Reserve (excluding revaluation Reserves)	-	-	-	34.60
11 (i) Earning per share (Before extraordinary items) of Rs. 10/- each (not annualized)				
Basic	0.01	0.10	(0.05)	0.05
Diluted	0.01	0.10	(0.05)	0.05
(ii) Earning per share (After extraordinary items) of Rs. 10/- each (not annualized)				
Basic	0.01	0.10	(0.05)	0.05
Diluted	0.01	0.10	(0.05)	0.05

Notes:-

- The above un-audited financial results for the quarter ended on 31.12.2018 have been reviewed by the Audit committee and have been approved by the Board at their meeting held on 13.02.2019.
- Separate Report as defined in Accounting Standard AS-17 "Segment Reporting issued by the Institute of Chartered Accountants of India is not applicable, as the business of the Company falls on one segment.
- The statutory auditor of the Company have carried out the limited review of the financial results for the quarter ended on 31st December, 2018 as required under Reg. 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015.

For and Behalf of the board of directors
Divinus Fabrics Limited

For DIVINUS FABRICS LIMITED

Gagan Anand
Gagan Anand
Managing Director
DIN: 06957651

Director

Date: 13-02-2019
Place: New Delhi

DIVINUS FABRICS LIMITED

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Reconciliation of Net Profit as per IND AS and IGAAP is Summarised as below

S. NO.	Particulars	(Rs in Lakh)	
		Quarter Ended December 31, 2018	Quarter Ended December 31, 2017
1	Net Profit / (Loss) after tax for the period as per IGAAP	0.25	-2.01
2	Impact of IND AS on comprehensive Income	-	-
3	Impact of IND AS on other comprehensive Income	-	-
4	Total comprehensive Income for the period as per IND AS	0.25	-2.01

For and Behalf of the Board of Directors

Divinus Fabrics Limited

FOR DIVINUS FABRICS LIMITED

Gagan Anand

Gagan Anand

Managing Director

DIN: 06957651

Date: 13-02-2019

Place: New Delhi

AMIT MANOJ & Co.
CHARTERED ACCOUNTANTS

408, Ansal's Pragati Deep Tower
Laxmi Nagar District Centre
Near Nirman Vihar Metro Station
Laxmi Nagar, New Delhi- 110092
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Email: camanoj_kumar@icai.org

DIVINUS FABRIC LIMITED REVIEW REPORT

To
The Board of Directors
DIVINUS FABRICS LIMITED
Reg. Office: Plot No. 15, B-2,
D Block Market, Vivek Vihar,
Delhi- 110095.

Dear Sir/Madam,

We have reviewed the accompanying statement of unaudited financial results of DIVINUS FABRICS LIMITED for the period ended 31.12.2018. 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) 2400, Engagements to Review Financial Statements 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 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 of unaudited financial results prepared in accordance with applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 including the manner in which it is to be disclosed, or that it contains any material misstatement.

For Amit Manoj & Co.
Chartered Accountants
FRN -009905C

Manoj Kumar
M. No. 505131

Place: New Delhi

Date: 13.02.2019

