

# DEVHARI EXPORTS (INDIA) LIMITED

CIN: L51100GJ1994PLC023249

---

Date: 4<sup>th</sup> February, 2025

To,  
**BSE Limited**  
Phiroze Jeejeebhoy Tower,  
Dalal Street,  
Mumbai – 400 001  
Security Id: DEVHARI  
Script Code: 539197

To,  
The Head - Listing & Compliance  
**Metropolitan Stock Exchange of India  
Limited**  
Exchange Square, Suren Road, Chakala,  
Andheri (East), Mumbai – 400 093  
Symbol: DEVEXPO  
Series: EQ

Dear Sir / Madam,

**Sub: Integrated Filing (Financial) for the Quarter and Nine months ended  
on 31<sup>st</sup> December, 2024**

Pursuant to the Securities and Exchange Board of India Circular No SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31<sup>st</sup> December, 2024 please find attached the Integrated Filing (Financial) for the Quarter and Nine months ended 31<sup>st</sup> December, 2024.

Kindly take the same on your record and oblige us.

Thanking You

**For, Devhari Exports (India) Limited**

**Shailendra Khona**  
Director  
DIN: 05300483

# DEVHARI EXPORTS (INDIA) LIMITED

**CIN: L51100GJ1994PLC023249**

Registered Office: 9, Siddharth Shopping Center Opp. Jolly Bungalow, Jamnagar, Gujarat, India - 361 001

## Unaudited Standalone Statement of Financial Results for the Quarter and Nine Months Ended on 31-12-2024

(Rs. In Lakh except per share data)

Particulars	Quarter Ended			Nine months ended		Year Ended
	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
<b>A</b> Date of start of reporting period	01-10-2024	01-07-2024	01-10-2023	01-04-2024	01-04-2023	01-04-2023
<b>B</b> Date of end of reporting period	31-12-2024	30-09-2024	31-12-2023	31-12-2024	31-12-2023	31-03-2024
<b>C</b> Whether results are audited or unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
<b>Part I</b>						
<b>I Revenue From Operations</b>						
Net sales or Revenue from Operations						
<b>II Other Income</b>					0.25	0.25
<b>III Total Income (I + II)</b>					<b>0.25</b>	<b>0.25</b>
<b>IV Expenses</b>						
(a) Cost of materials consumed						
(b) Purchases of stock-in-trade						
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade						
(d) Employee benefit expense						
(e) Finance Costs	3.32	3.26	8.79	9.74	8.79	11.72
(f) Depreciation and amortisation expense						
(g) Other Expenses					1,000.12	1,000.12
<b>Total expenses</b>	<b>3.32</b>	<b>3.26</b>	<b>8.79</b>	<b>9.74</b>	<b>1,008.91</b>	<b>1,011.84</b>
<b>V Profit (loss) before Exceptional and Extraordinary Items and</b>	<b>(3.32)</b>	<b>(3.26)</b>	<b>(8.79)</b>	<b>(9.74)</b>	<b>(1,008.66)</b>	<b>(1,011.59)</b>
<b>VI Exceptional items</b>						
<b>VIII Profit (loss) before Tax (VII-VIII)</b>	<b>(3.32)</b>	<b>(3.26)</b>	<b>(8.79)</b>	<b>(9.74)</b>	<b>(1,008.66)</b>	<b>(1,011.59)</b>
<b>X Tax Expense</b>						
(a) Current Tax			(0.03)			
(Less):- MAT Credit						
Current Tax Expense Relating to Prior years						
(b) Deferred Tax (Asset)/Liabilities						
<b>XI Net Profit/Loss for the period from Continuing Operations (IX-X)</b>	<b>(3.32)</b>	<b>(3.26)</b>	<b>(8.76)</b>	<b>(9.74)</b>	<b>(1,008.66)</b>	<b>(1,011.59)</b>
<b>XII Profit (Loss) from Discontinuing Operations</b>						
<b>XIII Tax Expenses of Discontinuing Operations</b>						
<b>XIV Net Profit (Loss) from Discontinuing Operations after tax (XII-XIII)</b>						
<b>XV Profit (Loss) for the period (XI+XIV)</b>	<b>(3.32)</b>	<b>(3.26)</b>	<b>(8.76)</b>	<b>(9.74)</b>	<b>(1,008.66)</b>	<b>(1,011.59)</b>
<b>XVI Other Comprehensive Income</b>						
a. i). Amount of item 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). Item that will be reclassified to profit or loss						
ii). Income tax relating to items that will be reclassified to profit or loss						
<b>XVII Total Comprehensive income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Comprehensive income [Comprising Profit for the Period ( After tax) and Other comprehensive income] (XV+XVII)</b>	<b>(3.32)</b>	<b>(3.26)</b>	<b>(8.76)</b>	<b>(9.74)</b>	<b>(1,008.66)</b>	<b>(1,011.59)</b>
<b>XVIII Details of equity share capital</b>						
Paid-up equity share capital (Face Value of Rs. 1/- per equity share)	742.83	742.83	742.83	742.83	742.83	742.83
Face value of equity share capital (Per Share)	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-	Rs. 1/-
Other Equity	(1,043.26)	(1,040.11)				(1,040.11)
<b>XIX Earnings per share (Not Annualized for Year ended)</b>	<b>(0.00)</b>	<b>(0.00)</b>	<b>(0.01)</b>	<b>(0.01)</b>	<b>(1.36)</b>	<b>(1.36)</b>
<b>(a) Earnings per share Continuing Operation ( Not Annualised for Year ended )</b>						
Basic earnings per share before extraordinary items	(0.00)	(0.00)	(0.01)	(0.01)	(1.36)	(1.36)
Diluted earnings per share before extraordinary items	(0.00)	(0.00)	(0.01)	(0.01)	(1.36)	(1.36)
<b>(b) Earnings per share Discontinuing Operation ( Not Annualised for Year ended )</b>						
Basic earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
Diluted earnings per share after extraordinary items	0.00	0.00	0.00	0.00	0.00	0.00
<b>(c) Earnings per share ( Not Annualised for Year ended )</b>						
Basic earnings per share before extraordinary items	(0.00)	(0.00)	(0.01)	(0.01)	(1.36)	(1.36)
Diluted earnings per share before extraordinary items	(0.00)	(0.00)	(0.01)	(0.01)	(1.36)	(1.36)

**Notes:-**

**Notes to Unaudited Standalone Statement of Financial Results for the Quarter and Nine Months Ended on 31-12-2024:**

- 1 The unaudited standalone financial results are prepared in accordance with the Indian Accounting Standards 34 "Interim Financial Reporting" as prescribed under Section 133 of the Companies Act, 2013, read with Rule 3 of the Companies (Indian Accounting Standards) Rules, 2015 and Companies (Indian Accounting Standards Amendment Rules 2016.
- 2 The figures for the corresponding previous period have been regrouped / reclassified wherever necessary, to make them comparable.
- 3 The Audit Committee has reviewed the above results and the Board of Directors has approved the above results and its release at their respective meetings held on 04th February, 2025.
- 4 The Company has single segment i.e. Trading & Distributors. Hence, separate information for segment wise disclosure is not required in accordance with the of Ind AS (AS) 108 - "Segment Reporting".

For, Devhari Exports (India) Limited

Shailendra Khona

Director

DIN: 05300483

Date :- 04-02-2025

Place :- Jamnagar



**B.B. Gusani & Associates**  
Chartered Accountants

**CA BHARGAV B. GUSANI**  
M bhargavgusani77@gmail.com

**Independent Auditor's Review Report on Quarterly Unaudited Standalone Financial Results of the Company pursuant to Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 (as amended)**

**To The Board of Directors of  
Devhari Exports (India) Limited**

We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of **Devhari Exports (India) Limited** ("the Company") for the quarter and nine month ended **31<sup>st</sup> December, 2024** ("the Statement") being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 as amended.

This Statement, which is the responsibility of the Company's management and approved by the Board of Directors at their meeting held on **4<sup>th</sup> February 2025**, has been prepared in accordance with recognition and measurement principles laid down in Indian Accounting Standards 34 "Interim Financial Reporting" (Ind AS 34), as prescribed under section 133 of the Companies Act, 2013 as amended, read with the relevant rules issued thereunder and other accounting principles generally accepted in India. Our responsibility is to express a conclusion on the Statement based on our review.

We conducted our review of the Statement in accordance with the Standard on Review Engagement (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the 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 statement is free of material misstatement. A review of interim financial information consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Based on our review of the Statement conducted as stated above, nothing has come to our attention that causes us to believe that the accompanying Statement, 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 & Disclosure Requirements) Regulations, 2015 as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For B B Gusani & Associates  
Chartered Accountants**

**Bhargav Gusani**  
Proprietor  
Membership No. 120710  
Firm Regn. No. 140785W  
UDIN: 25120710BMHTMU6001  
Date: 04-02-2025  
Place: Jamnagar