

Date: 06th November, 2024

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.**

Scrip Code: BSE: 526315

Dear Sir/Madam,

Sub: Regulation 30(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 - Outcome of Board Meeting held on 06th November 2024 – Reg.

Ref: Board Meeting Intimation Letter dated 25th October 2024.

Pursuant to the provisions of Regulation 30(6) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we would like to inform you that the Board of Directors of the Company at its meeting held today i.e., 06th November 2024 has *inter-alia* approved and recorded the following Items:

1. Approved the Unaudited Quarterly Financial Results for the Quarter and Half Year ended 30th September 2024.
2. Approved the Limited Review Report on the Un-Audited Financial Results for the Quarter and Half Year ended 30th September 2024 as received from the Statutory Auditors, M/s Pavuluri & Co, Chartered Accountants, Auditors, Hyderabad.

The meeting commenced at 10:30 A.M and concluded at **11.45** A.M.

This is for your information and record.

Thanking you,

**Yours faithfully,
FOR DIVYASHAKTI LIMITED**

HARI HARA PRASAD NALLAPATI
Digitally signed by
HARI HARA PRASAD
NALLAPATI
Date: 2024.11.06
11:54:18 +05'30'

**N. HARI HARA PRASAD
Managing Director
DIN: 00354715**





STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 30TH SEPTEMBER, 2024

(Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended		Six Months Ended		Year Ended
			30-09-2024	30-06-2024	30-09-2024	30-09-2023	
			Unaudited	Unaudited	Unaudited	Unaudited	
1	Revenue from operations		626.37	703.73	1330.10	1436.10	3177.90
	Sale of Products (Exports & DTA sales)		969.69	369.11	1338.80	2079.74	3799.25
	Sale of Traded Goods (Exports)		1596.06	1072.84	2668.90	3515.84	6977.15
2	Other income		77.05	83.53	160.58	174.29	285.94
3	Total Revenue (1 + 2)		1673.11	1156.37	2829.48	3690.13	7263.09
4	Expenses:						
a	Cost of materials consumed		490.36	684.62	1174.98	884.01	2227.06
b	Purchases of Stock-in-Trade		865.95	328.06	1194.01	1911.08	3412.55
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(7.46)	(186.35)	-193.81	62.99	(103.61)
d	Employee benefits expenses		97.10	99.58	196.68	203.61	436.84
e	Finance costs		2.19	6.08	8.27	4.69	9.95
f	Depreciation and amortization expense		61.11	60.45	121.56	122.04	243.41
g	Other expenses		102.62	134.00	236.62	295.02	714.21
	Total expenses		1611.87	1126.44	2738.31	3483.44	6940.41
5	Profit/(loss) before exceptional items and tax (3 - 4)		61.24	29.93	91.17	206.69	322.68
6	Exceptional items		-	-	-	-	-
7	Profit/(Loss) after exceptional items and before tax (5-6)		61.24	29.93	91.17	206.69	322.68

For DIVYASHAKTI LIMITED

N. HARTHARA PRASAD
Managing Director



DIVYASHAKTI LIMITED



Sl. No.	Particulars	Note No.	Quarter Ended		Six Months Ended		Year Ended	
			30-09-2024 Unaudited	30-06-2024 Unaudited	30-09-2024 Unaudited	30-09-2023 Unaudited	30-09-2024 Unaudited	31-03-2024 Audited
8	Tax expense: (1) Current tax (2) MAT Credit entitlement (3) Tax expenses relating to earlier years (4) Deferred tax		7.09 0.00 0.00 (2.31)	7.50 - - (2.28)	58.05 0.00 0.00 (0.07)	14.59 0.00 0.00 (4.59)	68.85 0.00 0.00 0.74	86.50 0.00 4.83 (0.69)
9	Profit (Loss) for the period (7 -8)		56.46	24.71	106.08	81.17	137.10	232.04
10	Other Comprehensive Income		-	-	-	-	-	(0.41)
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)		56.46	24.71	106.08	81.17	137.10	231.63
12	Paid-up Equity Share Capital (Face Value of the Share - Rs.10/- each)		1026.89	1026.89	1026.89	1026.89	1026.89	1026.89
13	Reserves excluding Revaluation reserves as per the Balance sheet		11423.68	11367.22	11247.98	11423.68	11247.98	11342.50
14	Earnings per equity share: (for continuing operation):							
	(1) Basic		0.55	0.24	1.03	0.79	1.34	2.26
	(2) Diluted		0.55	0.24	1.03	0.79	1.34	2.26
15	Net worth		12450.57	12394.11	12274.87	12450.57	12274.87	12369.39
16	Debt equity ratio		0.0000	0.000	0.014	0.000	0.014	0.001
17	Debt service coverage ratio (DSCR)		106.52	6.31	1.46	189.02	2.12	24.56
18	Interest service coverage ratio (ISCR)		56.94	53.38	130.59	36.35	89.64	57.86

For DIVYASHAKTI LIMITED

N. HARI HARA PRASAD
Managing Director



STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH SEPTEMBER, 2024
(Rupees in lakhs)

Particulars		Note No.	As at 30.09.2024	As at 30.09.2023
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	1	2409.97	2652.90
	(b) Other Financial Assets	2	33.71	33.71
	(c) Long Term Loans and Advances	3	122.98	338.27
2	Current assets			
	(a) Inventories	4	896.83	603.92
	(b) Financial assets			
	(i) Investments	5	-	-
	(ii) Trade receivables	6	9878.41	9644.67
	(iii) Cash and cash equivalents	7	640.93	891.61
	(iv) Bank balances other than (iii) above	8	81.93	98.19
	(c) Other current assets	9	136.55	367.54
	Total Assets		14201.31	14630.81
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share capital	10	1026.89	1026.89
	(b) Other Equity	11	1423.68	11247.98
2	Non-current liabilities			
	(a) Borrowings	12	1.17	14.67
	(b) Deferred tax liabilities (Net)	12	222.30	228.31
	(c) Provisions	15	51.10	46.00
3	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings		6.87	153.40
	(ii) Trade payables			
	- Total outstanding dues of Micro enterprises and small enterprises		245.92	718.58
	- Total outstanding dues of creditors other than Micro enterprises and small enterprises		1010.74	689.24
	(b) Other current liabilities	14	111.55	154.89
	(c) Provisions	15	101.09	350.85
	Total Equity & Liabilities		4201.31	14630.81

FOR DIVYASHAKTI LIMITED

N. HARITHA PRASAD
Managing Director



Notes:

- 1 Results for the Quarter ended 30th September, 2024 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 06.11.2024.
- 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 wherever necessary.
- 5 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.
- 6 Provision for Deferred Taxation at item No.8 (4) above has been made as per IND-AS 12 of the companies (Indian Accounting Standards) Rules,2015.
- 7 Other income includes interest, export incentives, exchange variation and miscellaneous income

FOR DIVYASHAKTI LIMITED



(N. HARI HARA PRASAD)
Managing Director

Date : 06 November 2024

Place: Hyderabad.



DIVYASHAKTI LIMITED

CIN: L99999TG1991PLC012764

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

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

CASH FLOW STATEMENT FOR THE PERIOD ENDED 31.09.2024

(Rupees in Lakhs)

PARTICULARS		For the Quarter ended		For the year ended	
		September 30, 2024		March 31, 2024	
A.	Cash flows from operating activities		1,101.26		322.68
	Profit before tax	-		-	
	Adjustments for:				
	Depreciation and amortisation expense	121.56		243.41	
	Loss/(Profit) on sale/write-off of property, plant and equipment	-		-	
	Bad Debts Written off	-		76.91	
	Finance costs	2.19		9.96	
	Provision for gratuity	-		4.62	
	Interest income	6.77		(12.08)	
			130.52		322.82
	Operating profit before working capital changes		1,231.78		645.50
	Movements in working capital				
	Adjustments for (increase)/decrease in operating assets:				
	-Trade receivables	(498.01)		(544.08)	
	-Inventories	144.92		(50.95)	
	-Other assets	(31.83)		(110.53)	
	Adjustments for increase/(decrease) in operating liabilities:				
	-Trade payables	(229.04)		20.10	
	-Other liabilities	17.25		6.49	
	-Provisions	(7.50)		(2.73)	
			(604.20)		(681.70)
	Cash generated from operations		627.58		(36.20)
	Income taxes paid (net)		(36.54)		(116.41)
	Net cash generated from operating activities (A)		591.04		(152.61)
B.	Cash flows from investing activities				
	Purchase of property, plant and equipment	-		-	
	Proceeds from sale of property, plant and equipment	-		-	
	Purchase of non-current investments (net)	-		51.51	
	Interest received	6.77		55.11	
	Net cash from/(used in) investing activities (B)		6.77		106.62
C.	Cash flows from financing activities				
	Proceeds / (Repayment) from long-term borrowings	(1.17)		(13.50)	
	Proceeds / (Repayment) from short-term borrowings and other liabilities	(810.58)		423.92	
	Dividend paid on Equity Shares	-		(205.38)	
	Finance costs (including in relation to lease liabilities)	(2.19)		(9.96)	
	Net cash from/ (used in) financing activities (C)		(813.93)		195.08
	Net increase in cash and cash equivalents (A+B+C)		(216.12)		149.10
	Add: Cash and cash equivalents at the beginning of the year		857.05		707.95
	Effects of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies				
	Cash and cash equivalents at the end of the year (Refer Note 7)		640.93		857.05

FOR DIVYASHAKTI LIMITED



N.HARI HARA PRASAD
Managing Director
DIN: 00354715



PAVULURI & Co.

CHARTERED ACCOUNTANTS

Plot No.48, Flat No.301,

Micasa, Phase - I, Kavuri Hills,

Hyderabad - 500 033.

Ph : 040-2970 2638 / 2639 / 2640

Email : pavuluriandco@gmail.com

Independent Auditor's Review Report on the Quarterly and year to Date Unaudited standalone Financial Results of the company pursuant to the regulation 33 and 52 of the SEBI (Listing Obligation and Disclosure Requirements) Regulation, 2015, as amended

Review Report to The Board of Directors, DIVYASHAKTI LIMITED

- We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. DIVYASHAKTI LIMITED** ("the company") for the quarter ended **30th September, 2024** (the "Statement") attached herewith, being submitted by the company pursuant to the requirements of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015, as amended (the "Listing Regulations")
- The 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 Indian Accounting Standard 34, Interim financial reporting (Ind AS 34) specified under section 133 of the Companies Act 2013 as amended, read with relevant rules issued there under 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 in accordance with the Standard on Review Engagement (SRE) 2410, *Review of Interim Financial Information performed by the 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 above nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with the recognition and measurement principles laid down in Indian Accounting Standards ('IND AS') specified under section 133 of the Companies Act 2013 read with relevant rules issued thereafter and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of listing regulations, including the manner in which it is to be disclosed, or that it contains any material misstatement.

For PAVULURI & Co.

Chartered Accountants

Firm Registration No: 012194S

P. A. Q.

CA P ACHUTA RAMAIAH

Partner

Membership no: 203300

UDIN: **24203300BKEPAB2685**



Place: Hyderabad

Date: 06-11-2024