

Date: 30th January, 2025

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.**

Dear Sir/Madam,

Sub: Submission of Unaudited Financial Results for the Quarter ended 31st December 2024 under Regulation 33 of SEBI (LODR) Regulations, 2015.

Ref: Scrip Code: BSE: 526315

We wish to inform you that the Board of Directors of the Company at its meeting held today i.e., 30th January 2025, has *inter-alia* approved and recorded the **Unaudited Quarterly Financial Results for the Quarter ended 31st December 2024.**

Accordingly in terms of Regulation 33 of the SEBI (LODR) Regulations, 2015, a copy of the Unaudited Quarterly Financial Results for the Quarter ended 31st December 2024 along with the Limited Review Report, dated 30.01.2025 issued by M/s. Pavuluri & Co, Chartered Accountants, Auditors, thereon is enclosed for your information and records.

The meeting commenced at 10:30 A.M and concluded at 11.20 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: 2025.01.30
11:21:24 +05'30'

N. HARI HARA PRASAD

Managing Director

DIN: 00354715



Encl: a/a.

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER ENDED 31ST DECEMBER, 2024
(Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended	
			31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2024 Unaudited	31-12-2023 Unaudited	31-03-2024 Audited
1	Revenue from operations							
	Sale of Products (Exports & DTA sales)		696.84	626.37	897.69	2026.94	2333.79	3177.90
	Sale of Traded Goods (Exports)		1194.68	969.69	948.16	2533.48	3027.90	3799.25
	Other income		1891.52	1596.06	1845.85	4560.42	5361.69	6977.15
2	Total Revenue (1 + 2)		269.87	77.05	48.40	430.45	222.69	285.94
3	Expenses:		2161.39	1673.11	1894.25	4990.87	5584.38	7263.09
4	a Cost of materials consumed		313.48	490.36	756.95	1488.46	1640.96	2227.06
	b Purchases of Stock-in-Trade		1084.43	865.95	802.68	2278.44	2713.76	3412.55
	c Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		308.39	(7.46)	(161.81)	114.58	(98.82)	(103.61)
	d Employee benefits expenses		106.94	97.10	118.74	303.62	322.35	436.84
	e Finance costs		3.00	2.19	3.09	11.27	7.78	9.95
	f Depreciation and amortization expense		61.11	61.11	61.35	182.67	183.39	243.41
	g Other expenses		107.17	102.62	245.09	343.79	540.11	714.21
5	Total expenses		1984.52	1611.87	1826.09	4722.83	5309.53	6940.41
6	Profit/(loss) before exceptional items and tax (3 - 4)		176.87	61.24	68.16	268.04	274.85	322.68
7	Exceptional items		-	-	-	-	-	-
	Profit/(Loss) after exceptional items and before tax (5- 6)		176.87	61.24	68.16	268.04	274.85	322.68

For DIVYASHAKTI LIMITED

(N. HARTHAPRASAD)
Managing Director



Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended	
			31-12-2024 Unaudited	30-09-2024 Unaudited	31-12-2023 Unaudited	31-12-2023 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		54.00 - - (2.31)	7.09 - - (2.31)	17.15 - 4.83 (0.07)	68.59 - 0.00 (6.90)	86.00 - 4.83 0.67	86.50 0.00 4.83 (0.69)
9	Profit (Loss) for the period (7 -8)		125.18	56.46	46.25	206.35	183.35	232.04
10	Other Comprehensive Income							
A	(i) Items that will not be reclassified to profit or loss		-	-	-	-	-	(0.41)
	(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)		125.18	56.46	46.25	206.35	183.35	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		11343.48	11423.68	11294.22	11343.48	11294.22	11342.50
14	Earnings per equity share: (for continuing operation):							
	(1) Basic		1.22	0.55	0.45	2.01	1.79	2.26
	(2) Diluted		1.22	0.55	0.45	2.01	1.79	2.26
15	Net worth		12370.37	12450.57	12321.11	12370.37	12321.11	12369.39
16	Debt equity ratio		0.011	0.000	0.024	0.011	0.024	0.001
17	Debt service coverage ratio (DSCR)		179.50	106.52	26.24	323.91	53.82	24.56
18	Interest service coverage ratio (ISCR)		11274.16	56.94	79.68	4745.30	86.64	57.86

For DIVYASHAKTI LIMITED

(N. HARLAKRUPRASAD)
Managing Director



DIVYASHAKTI LIMITED

STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER ENDED 31ST DECEMBER, 2024
(Rupees in lakhs)

	Particulars	Note No.	As at 31.12.2024	As at 31.12.2023
I	ASSETS			
1	Non-current assets			
	(a) Property, Plant and Equipment	1	2348.86	2591.55
	(b) Other Financial Assets	2	33.71	33.71
	(c) Long Term Loans and Advances	3	55.28	61.13
2	Current assets			
	(a) Inventories	4	579.45	750.91
	(b) Financial assets			
	(i) Investments	5	-	-
	(ii) Trade receivables	6	10688.48	9605.46
	(iii) Cash and cash equivalents	7	394.29	1135.54
	(iv) Bank balances other than (iii) above	8	58.82	33.19
	(c) Other current assets	9	80.80	409.02
	Total Assets		14239.69	14620.51
II	EQUITY AND LIABILITIES			
1	EQUITY			
	(a) Equity Share capital	10	1026.89	1026.89
	(b) Other Equity	11	11343.48	11294.22
2	Non-current liabilities			
	(a) Borrowings	12	1.17	14.67
	(b) Deferred tax liabilities (Net)	12	220.00	228.24
	(c) Provisions	15	48.31	46.00
3	Current liabilities			
	(a) Financial Liabilities			
	(i) Borrowings		3.46	275.23
	(ii) Trade payables			
	- Total outstanding dues of Micro enterprises and small enterprises	13	72.33	1163.24
	- Total outstanding dues of creditors other than Micro enterprises and small enterprises			
	(b) Other current liabilities	14	1228.91	328.30
	(c) Provisions	15	226.55	157.72
	Total Equity & Liabilities		14239.69	14620.51

For DIVYASHAKTI LIMITED
(N. HARIHARA PRASAD)
Managing Director



Notes:

- 1 Results for the Quarter ended 31st December, 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 30.01.2025.
- 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



Date : 30 January 2025

Place: Hyderabad.


(N. HARSHARA PRASAD)
Managing Director



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

- a) We have reviewed the accompanying statement of unaudited standalone financial results of **M/s. DIVYASHAKTI LIMITED** ("the company") for the quarter ended **31st December, 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")
- b) 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.
- c) 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.
- d) 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

ACHUTA RAMAIAH Digitally signed by
ACHUTA RAMAIAH
PAVULURI PAVULURI

CA P ACHUTA RAMAIAH

Partner

Membership no: 203300

UDIN: 25203300BMLHOP3769



Place: Hyderabad

Date: 30-01-2025