Divyashakti Limited
(Formerly Known as Divyashakti Granites Ltd.)
CIN : L99999TG1991PLC012764
divyashakti.com
info@divyashakti.com
+91-40-23730240
+91-98493 02402

Date: 29th May 2025

To

The Deputy General Manager,
Corporate Relationship Department,
The Stock Exchange, Mumbai,
1st Floor, New Trading Ring, Rotunda Building, P.J.Towers,
Dalai Street, Fort, Mumbai- 400 001.
Fax: 022 22723121.

Scrip Code: BSE: 526315

Dear Sir/Madam,

Sub: Integrated Filing (Financial) for the quarter and year ended on 31st March, 2025.

Pursuant to SEBI Circular No. SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated 31st December, 2024, read with BSE Circular No. 20250102-4, Integrated Filing (Financial) for the quarter and year ended on 31st March, 2025, is enclosed herewith.

Kindly take the same on records.

Thanking you,

Yours faithfully,
FOR DIVYASHAKTI LIMITED

HARI HARA PRASAD NALLAPATI
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Date: 2025.05.29 14:57:48 +05'30'

DIVYASHAKTI LIMITED
DSL
Hyderabad

N. HARI HARA PRASAD
Managing Director
DIN: 00354715

Encl: a/a

QUARTERLY INTEGRATED FILING (FINANCIALS)

A. **Financial Results** - Enclosed below

B. **Statement on Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement, Etc. —** Not Applicable as there is no Deviation or Variation for proceeds of Public Issue, Rights Issue, Preferential Issue, Qualified Institutions Placement, Etc.

C. **Format for disclosing outstanding default on loans and debt securities** — There has been no default on any Outstanding loans for the quarter under review, and no debt securities in the Company.

D. **Format for disclosure of Related Party Transactions (applicable only for half-yearly filings i.e., 2nd and 4th quarter)** — Please find enclosed below, and the same will be uploaded through the integrated XBRL too.

E. **Statement on impact of audit qualifications (for audit report with modified opinion) submitted along with annual audited financial results (Standalone) (applicable only for Annual Filing i.e., 4th quarter)** — The Auditors have issued the Audit Report on Standalone Financial Results of the Company for the fourth quarter and year ended March 31, 2025 with an unmodified Opinion. A declaration with respect to the same is enclosed herewith

DIVYASHAKTI LIMITED
DSL
Hyderabad

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DIVYASHAKTI LIMITED
CIN: L99999TG1991PLC012764

Related Party Transactions for the year ended March 31, 2025 — in Lacs

Additional disclosure of related party transactions - applicable only in case the related party transaction relates to loans, inter-corporate deposits, advances or investments made or given bythe listed entity/subsidiary. These details need to be disclosed only once, during the reporting period when such a transaction was undertaken.

S. No	Details of theparty (listed entity /subsidiary) entering intothe transaction: Name	Details of theparty: PAN	Details of the counterparty: Name	Details of the counterparty: PAN	Relationship of the counterparty with the listed entity or its subsidiary	Type of related party transaction	Value of the related party transaction as approved by the audit committee	Value of transactio nduring the reporting period (Rs.in Lakhs)	In case monies aredue to either party as a result of the transaction: Opening Balance as on 01.10.2024	In case monies aredue: Closing balance as on 31.03.2025	In case any financial indebtednessis incurred to make or give loans, inter-corporate deposits, advancesor investments: Nature of indebtedness (loan/ issuance of debt/ any other etc.)	Cost	Tenure	Details of the loans, inter-corporate deposits, advances or investments: Nature (loan/ advance/inter-corporate deposit/ investment	Interest Rate (%)	Tenure	Secured/ unsecured	Purpose for whichthe fundswill be utilised by the ultimate recipient of funds (end-usage)
1	Divyashakti Limited	AABCD0680K	Universal Extrusions Pvt. Ltd	AAACU4752A	A Company in which Managing Director is a director	Purchase of Packing wood material	No Remarks	NIL	(4.59)	(4.55)								
2	Divyashakti Limited	AABCD0680K	N.V.Rattaiah & Co	AACFN7975M	A Company in which Managing Director is a Partner	DTA sales	No Remarks	0.65	4.00	Nil								
3	Divyashakti Limited	AABCD0680K	Universal Marketing Agencies Pvt. Ltd.	AAACU4751D	A Company in which Managing Director is a director	Third party Exports sales	No Remarks	NIL	4.99	Nil								
4	Divyashakti Limited	AABCD0680K	Cosmos Granite (West) Seattle	ZZZZZ9999Z	A Company in which Managing Director is a director	Exports sales	No Remarks	2305.10	2900.01	4624.21								
5	Divyashakti Limited	AABCD0680K	Cosmos Granite (South East) Atlanta	ZZZZZ9999Z	A Company in which Managing Director is a director	Exports sales	No Remarks	4254.86	6877.00	6773.86								
6	Divyashakti Limited	AABCD0680K	Cosmos Granite (South West) Oakland	ZZZZZ9999Z	A Company in which Managing Director is a director	Export sales	No Remarks	118.80	NIL	115.10								

Notes:
1) Value of the transaction approved by the Audit Committee pertains to the entire Finance year, wherever applicable.
2) Transactions which are undertaken between members of the consolidated entity (between the listed entity and its subsidiary or between subsidiaries) are reported.
3) Wherever value of transaction during the reporting period is nil and have opening and/or closing balances, approvals of audit committee were obtained in the relevant periods.
4) Wherever amounts are "0", the value is less than rupees fifty thousand

FOR DIVYASHAKTI LIMITED

(N.HARI HARA PRASAD)
MANAGING DIRECTOR

Divyashakti Limited
(Formerly Known as Divyashakti Granites Ltd.)
CIN : L99999TG1991PLC012764
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29th May ,2025

To

The Deputy General Manager,
Corporate Relationship Department,
Stock Exchange Mumbai,
1st Floor, New Trading Ring,
Rotunda Building
P.J. Towers, Dalal Street, Fort,
Mumbai- 400001.

Scrip Code: BSE: 526315

Sub.: Declaration pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Audit Report with Unmodified Opinion

***

Dear Sir/ Madam,

Pursuant to the provisions of Regulation 33(3)(d) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, we hereby declare that the Statutory Auditors of the Company, in their Audit Report on the Audited Financial Results for the quarter and financial year ended 31st March, 2025, have issued an Unmodified Opinion.

This declaration is being submitted for your information and records.

Thanking you.

Yours faithfully,
For DIVYASHAKTI LIMITED

(Anuradha)

DIVYASHAKTI LIMITED DSL Hyderabad

ANURADHA ANNE
CHIEF FINANCIAL OFFICER
DIN: 02802437

INDEPENDENT AUDTORS' REPORT ON THE QUARTERLY AND YEAR TO DATE AUDITED FINANCIAL RESULTS OF THE COMPANY PURSUANT TO THE REGULATION 33 and 52 OF THE SEBI (LISTING OBLIGATIONS AND DISCLOSURE REQUIRMENTS) REGULATIONS, 2015, AS AMENDED

TO THE BOARD OF DIRECTORS OF DIVYASHAKTI LIMITED

Report on the Audit of Financial Results

Opinion

We have audited the accompanying standalone financial results of Divya Shakti Limited ("the Company") for the quarter ended 31st March, 2025 and the year-to-date results for the period from 1st April, 2024 to 31st March, 2025 (the "Statement") attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended ("Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us the Statement:

(a) are presented in accordance with the requirements of Regulation 33 and 52 of the Listing Regulations in this regard; and

(b) gives a true and fair view in conformity with the recognition and measurement principles laid down in the applicable Indian accounting standards (Ind AS) and other accounting principles generally accepted in India of the net profit and other comprehensive income and other financial information for the quarter ended 31st March, 2025 as well as the year-to-date results for the period from 1st April, 2024 to 31st March, 2025.

Basis for Opinion

We conducted our audit in accordance with the Standards on Auditing (SAs) specified under section 143(10) of the Companies Act, 2013 (the Act). Our responsibilities under those Standards are further described in the '*Auditor's Responsibilities for the Audit of the Standalone Financial Results'* section of our report. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India together with the ethical requirements that are relevant to our audit of the financial results under the provisions of the Companies Act, 2013 and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the Code of Ethics. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management's Responsibilities for the Standalone Financial Results

The Statement has been prepared on the basis of the annual standalone financial statements for the year ended 31st March, 2025. The Company's Board of Directors are responsible for the preparation and presentation of these standalone financial results that give a true and fair view of the net profit and other comprehensive income and other financial information in accordance with the Indian Accounting Standards (Ind AS) prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and 52 of the Listing Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding of the assets of the Company and for preventing and detecting frauds and other irregularities; selection and application of appropriate accounting policies; making judgments and estimates that are reasonable and prudent; and design, implementation and maintenance of adequate internal financial controls that were operating effectively for ensuring the accuracy and completeness of the accounting records, relevant to the preparation and presentation of the standalone financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the Statement, the Board of Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors are also responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Standalone Financial Results

Our objectives are to obtain reasonable assurance about whether the Statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these standalone financial results. As part of an audit in accordance with SAs, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the Statement, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under

PAVULURI & Co.
CHARTERED ACCOUNTANTS
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Micasa, Phase - I, Kavuri Hills,
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Email : pavuluriandco@gmail.com

Section 143(3) (i) of the Act, we are also responsible for expressing our opinion through a separate report on the complete set of standalone financial statements on whether the company has adequate internal financial controls with reference to standalone financial statements in place and the operating effectiveness of such controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board of Directors.
- Conclude on the appropriateness of the Board of Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial results or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern
- Evaluate the overall presentation, structure and content of the standalone financial results, including the disclosures, and whether the financial results represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related

The Standalone Financial Results include the results for the quarter ended March 31, 2025 being the balancing figures between the audited figures in respect of the full financial year and the published unaudited year to date figures up to the third quarter of the current financial year.

For Pavuluri &Co.
Chartered Accountants
Firm Reg. No:012194S

ACHUTA RAMAIAH PAVULURI
Digitally signed by ACHUTA RAMAIAH PAVULURI

(CA P A RAMAIAH)
PARTNER
M.No : 203300
UDIN : 25203300BMLHOY2795

Place : Hyderabad
Date : 29.05.2025

DIVYASHAKTI LIMITED
Regd Office: 7-1-58 Divyashakti Apartments, Ameerpet, Hyderabad–500016
Telephone: 91-40-23730240, Fax No. +91-40-23730013
CIN: L99999TG1991PLC012764

STATEMENT OF AUDITED FINANCIAL RESULTS FOR THE QUARTER AND YEAR ENDED ON 31ST MARCH,2025

(Rupees In Lakhs except EPS)

SL. No.	Particulars	Quarter Ended			Year Ended	
		31-03-2025	31-12-2024	31-03-2024	31-03-2025	31-03-2024
		Audited	Unaudited	Audited	Audited	Audited
1	Revenue from operations					
	Sale of Products (Exports & DTA sales)	771.18	696.84	852.35	2,798.12	3,177.90
	Sale of Traded Goods (Exports)	1,055.61	1,194.68	763.10	3,589.09	3,799.25
		1,826.80	1,891.52	1,615.45	6,387.22	6,977.15
2	Other Income	18.27	269.87	63.65	448.72	285.94
3	Total Revenue (1 + 2)	1,845.07	2,161.39	1,679.10	6,835.94	7,263.09
4	Expenses:					
a	Cost of materials consumed	438.71	342.32	586.10	1,940.73	2,342.52
b	Purchases of Stock-in-Trade	940.26	1,084.43	698.79	3,218.70	3,412.55
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	127.16	308.39	(4.79)	241.74	(103.61)
d	Employee benefits expenses	99.72	106.94	115.76	403.34	436.84
e	Finance costs	3.83	3.00	4.66	15.10	12.03
f	Depreciation and amortization expense	59.79	61.11	60.02	242.46	243.41
g	Other expenses	104.69	78.33	172.00	434.92	596.68
	Total expenses	1,774.15	1,984.52	1,632.54	6,496.98	6,940.41
5	Profit/(loss) before exceptional items and tax (3-4)	70.92	176.87	46.56	338.96	322.68
6	Exceptional items	-	-	-	-	-
7	Profit/(Loss) after exceptional items and before tax (5- 6)	70.92	176.87	46.56	338.96	322.68
8	Tax expense:					
	(1) Current tax	26.32	54.00	0.50	94.91	86.50
	(2) MAT Credit entitlement		-	-		-
	(2) Tax expenses relting to earlier years	-	-	-	-	4.83
	(3) Deferred tax	(2.64)	(2.31)	(1.35)	(9.54)	(0.69)
9	Profit (Loss) for the period (7 -8)	47.24	125.18	47.41	253.59	232.04
10	Other Comprehensive Income		-	-	-	-
	(i) Items that will not be reclassified to profit or loss	3.08	-	(0.41)	3.08	(0.41)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(0.78)	-	-	(0.78)	-
	(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)	49.54	125.18	47.00	255.89	231.63
12	Paid-up Equity Share Capital (Face Value of the Share - Rs.10/- each)	1,026.89	1,026.89	1,026.89	1,026.89	1,026.89
13	Reserves excluding Revaluation reserves as per the Balance sheet	11,393.02	11,343.48	11,342.50	11,393.02	11,342.50
14	Earnings per equity share: (for continuing operation):					
	(1) Basic	0.46	1.22	0.46	2.47	2.26
	(2) Diluted	0.46	1.22	0.46	2.47	2.26
15	Net Worth	12,419.91	12,370.37	12,369.39	12,419.91	12,369.39
16	Debt Equity Ratio	0.01	0.01	0.03	0.01	0.03
17	Debt Service Coverage Ratio	1.46	17.90	6.46	2.86	1.33
18	Interest Service Coverage Ratio	35.16	112.74	25.15	39.51	48.07

Notes:

1 Results for the Quarter/Year ended 31st March, 2025 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 have been reviewed by the Audit Committee, have been taken on record by the Board of Directors at the meeting held on 29.05.2025

3 The above Standalone Financial Results have been audited by the Statutory Auditors, Pavuluri & Co Chartered Accountants and they have expressed an unmodified opinion on the financial results for the year ending 31st March 2025.

4 The statement includes results for the quarter ended 31st March 2025 and 31st March 2024 being the balancing figure between the audited figures in respect of the financial year and previous financial year and the published figures upto 3rd quarter of the current financial year and previous financial year respectively.

5 5. The company has revalued its land during the year ended 31st March,2025 based on the valuation report obtained from a registered valuer in accordance with Ind AS 16. The increase in fair value amounting to ₹ 7,364.77 Lakhs has been credited to Other Comprehensive Income and shown as 'Revaluation Surplus' under Other Equity. The revalued amount of land as on 31st March,2025 is ₹ 7,466.25 Lakhs. No revaluation has been done for buildings and other fixed assets.

6 Figures of previous periods have been rearranged wherever necessary.

DIVYASHAKTI LIMITED DSL Hyderabad

FOR DIVYASHAKTI LIMITED

HARI HARA PRASAD NALLAPATI

Digitally signed by HARI HARA PRASAD NALLAPATI
Date: 2025.05.29 12:32:02 +05'30'

Date : 29.05.2025
Place : Hyderabad.

(N. HARI HARA PRASAD)
Managing Director

DIVYASHAKTI LIMITED
Regd Office: 7-1-58 Divyashakti Apartments, Ameerpet, Hyderabad-500016
Telephone: 91-40-23730240, Fax No. +91-40-23730013
CIN: L99999TG1991PLC012764

AUDITED BALANCE SHEET AS ON 31ST MARCH, 2025

(Rupees in lakhs)

SL. No.	Particulars	As at 31.03.2025	As at 31.03.2024
I	**ASSETS**		
	1. Non-current assets		
	(a) Property, Plant and Equiptment	9666.27	2,531.53
	(b) Other Financial Assets	33.71	33.71
	2. Current assets		
	(a) Inventories	477.76	751.91
	(b) Financial assets		
	(i) Trade receivables	11,515.45	9,780.41
	(ii) Cash and cash equivalents	106.62	857.06
	(iii) Bank balances other than(iii) above	59.39	82.00
	(c) Other current assets	222.26	291.36
	Total Assets	22,081.48	14,327.98
II	**EQUITY AND LIABILITIES**		
	1. EQUITY		
	(a) Equity Share capital	1,026.89	1,026.89
	(b) Other Equity	18,757.79	11,342.50
	2. Non-current liabilities		
	(a) Borrowings	-	1.18
	(b) Provisions	52.08	51.10
	(c) Deferred tax liabilities (Net)	218.12	226.89
	3. Current liabilities		
	(a) Financial Liabilities		
	(i) Borrowings	193.17	421.50
	(ii) Trade payables		
	- Total Outstanding dues of micro enterprises and small enterprises	1,003.52	222.11
	- Total Outstanding dues of creditors other than micro enterprises and small enterprises	625.02	820.52
	(b) Other current liabilities	109.98	128.80
	(c) Provisions	94.91	86.50
	Toal Equity & Liablities	22,081.48	14,327.98

FOR DIVYASHAKTI LIMITED

DIVYASHAKTI LIMITED
DSL
Hyderabad

HARI HARA PRASAD NALLAPATI
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Date: 2025.05.29 12:32:22 +05'30'

Date : 29.05.2025
Place : Hyderabad.

(N. HARI HARA PRASAD)
Managing Director

DSL Hyderabad DIVYASHAKTI LIMITED

DIVYASHAKTI LIMITED
CIN: L99999TG1991PLC012764

Cash Flow Statement For The Period Ended 31.03.2025

All amounts are in ₹ in lakhs, except share data and where otherwise stated

Particulars	For the year ended		For the year ended	
A. Cash flows from operating activities				
Profit before tax		**338.96**		**322.68**
Adjustments for:				
Depreciation and amortisation expense	242.46		243.41	
Bad Debts written off	-		76.91	
Finance costs	15.10		9.96	
Provision for gratuity	4.06		4.62	
Interest income	(54.98)		(12.08)	
		206.63		**322.82**
Operating profit before working capital changes		**545.59**		**645.50**
Movements in working capital				
Adjustments for (increase)/decrease in operating assets:				
-Trade receivables	(1,735.04)		(544.08)	
-Inventories	274.14		(50.95)	
-Other assets	62.96		(110.53)	
Adjustments for increase/(decrease) in operating liabilities:				
-Trade payables	585.91		20.10	
-Other liabilities	(18.82)		6.49	
-Provisions	-		(2.73)	
		(830.85)		**(681.70)**
Cash generated from operations		**(285.26)**		**(36.20)**
Income taxes paid (net)		80.36		(116.41)
Net cash generated from operating activities (A)		**(365.62)**		**(152.61)**
B. Cash flows from investing activities				
Purchase of property, plant and equipment	(12.43)		-	
Bank balances not considered as cash and cash equivalents (net)	22.61		51.51	
Interest received	54.98		55.11	
Net cash from/(used in) investing activities (B)		**65.16**		**106.62**
C. Cash flows from financing activities				
Proceeds / (Repayment) from long-term borrowings	(1.18)		(13.50)	
Proceeds / (Repayment) from short-term borrowings	(228.33)		423.92	
Dividend paid on Equity Shares	(205.38)		(205.38)	
Finance costs	(15.10)		(9.96)	
Dividend paid				
Net cash from/ (used in) financing activities (C)		**(449.98)**		**195.09**
Net increase in cash and cash equivalents (A+B+C)		(750.44)		149.10
Add: Cash and cash equivalents at the beginning of the year		857.06		707.96
Cash and cash equivalents at the end of the year		106.62		857.06

The accompanying notes form an integral part of the stand alone financials statements.

For and on Behalf of the Board of Directors of Divyashakti Limited

HARI HARA PRASAD NALLAPATI

Digitally signed by HARI HARA PRASAD NALLAPATI
Date: 2025.05.29 11:38:15 +05'30'

DIVYASHAKTI LIMITED DSL Hyderabad

N.HARI HARA PRASAD
Managing Director
DIN: 00354715

Place : HYDERABAD,
Date: 29.05.2025