DEVINE IMPEX LIMITED

CIN: L51110PB1995PLC017179
REGISTERED OFFICE: THE GROOVE C-157, 1ST FLOOR, INDUSTRIAL FOCAL POINT, PHASE VII, MOHALI, PUNJAB 160059
E-MAIL: devineimpex.limited@yahoo.com. PH. 9876027770

Dated: 31/10/2026

To

General Manager,
BSE Limited,
25th Floor, P.J. Towers,
Dalal Street,
Mumbai-400001

SUB: Outcome of Board Meeting dated 31.10.2026

Dear Sir/ Madam,

Pursuant to the Regulation 30 of Securities and Exchange Board of India (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 on 31.10.2026 has approved the Un-audited Financial Statements for the quarter and half year ended 30th September, 2026 as recommended by the Audit committee.

The Board Meeting commenced at 12.00 P.M. and concluded at 1.20 P.M.

Kindly take the same on records.

Yours sincerely,

For **Devine Impex Limited**

NEERAJ JAIN

(Neeraj Jain)
Managing Director
DIN: 01132916

DEVINE IMPEX LIMITED

CORPORATE OFFICE: C-157, 1st FLOOR, INDUSTRIAL FOCAL POINT, PHASE VII, MOHALI, PUNJAB, 160059

Statement of Unudited Financial Results for the Quarter & Half Year Ended 30th September, 2026

(Rupees in Lakhs)

S. No.	Particulars	Quarter Ended			Half Year ended		Year Ended
		30.09.2026	30.06.2026	30.09.2025	30.09.2026	30.09.2025	31.03.2026
		(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)	(Audited)
1.	**Income from Operations**						
	(a) Revenue from Operations (Net)	23.03	26.45	37.31	49.49	49.50	170.17
	(b) Other Income	-	2.36	-	2.36	-	-
	Total Income from Operations	**23.03**	**28.81**	**37.31**	**51.85**	**49.50**	**170.17**
2.	**Expenses**						
	(a) Cost of materials consumed	-	-	-	-	-	-
	(b) Purchase of Stock in Trade	-	7.83	-	7.83	8.23	156.69
	(c) Changes in inventories of Stock-in-trade	17.49	12.25	29.38	29.74	30.72	(6.81)
	(d) Employee benefits expense	1.07	1.07	1.07	2.13	2.13	4.26
	(e) Finance Costs	-	0.00	-	0.00	0.00	0.01
	(f) Depreciation and amortisation expense	-	-	-	-	-	-
	(g) Other Expenses	3.15	2.56	3.19	5.72	5.87	12.00
	Total Expenses	**21.71**	**23.71**	**33.64**	**45.42**	**46.95**	**166.15**
3.	**Profit/(Loss) before exceptional items and tax (3+4)**	**1.32**	**5.10**	**3.67**	**6.43**	**2.55**	**4.02**
4.	Exceptional Items	-	-	-	-	-	-
5.	**Profit before tax (5-6)**	**1.32**	**5.10**	**3.67**	**6.43**	**2.55**	**4.02**
6.	**Tax Expense**	**0.30**	**1.17**	**0.66**	**1.47**	**0.66**	**0.92**
	for Current	0.30	1.17	0.66	1.47	0.66	0.92
	for Deferred	0.00	0.00	(0.00)	0.00	0.00	0.00
	for MAT Credit	-	-	-	-	-	-
	for earlier years		-	-	-	-	-
7.	**Profit/(Loss) for the period (7-8)**	**1.02**	**3.93**	**3.01**	**4.96**	**1.89**	**3.10**
8.	**Other Comprehensive Income/(Expense) (net of tax)**						
	Items that will not be reclassified to Profit & Loss	-	-	-	-	-	-
	Items that will be reclassified to Profit & Loss	-	-	-	-	-	-
9.	**Total Comprehensive Income for the period (9+10) (Comprising Profit & Other Comprehensive Income for the period)**	**1.02**	**3.93**	**3.01**	**4.96**	**1.89**	**3.10**
10.	**Basic and Diluted Earning Per Share on Net Profit after Tax (In Rupees)**	**0.01**	**0.04**	**0.03**	**0.05**	**0.02**	**0.03**
11.	**Paid up Equity Share Capital (Face value Rs.10/- per share)**	**953.22**	**953.22**	**953.22**	**953.22**	**953.22**	**953.22**

NOTES

1. The above financial results have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on October 31, 2026. The Statutory Auditors have carried out a limited review of the above unaudited financial results for the quarter & half year ended 30th September, 2026.
2. Company has only one segment and hence no separate segment results have been given.
3. Previous period / year figures have been regrouped, wherever necessary, in order to make them comparable.

On behalf of the Board of Directors
of Devine Impex Limited

NEERAJ JAIN
Managing Director

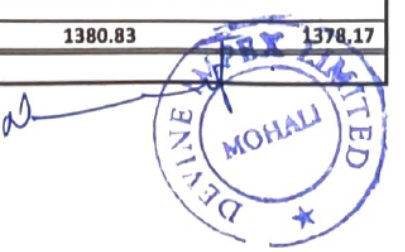
DEVINE IMPEX LIMITED MOHALI

Place: Mohali
Date: 31.10.2026

DEVINE IMPEX LIMITED

Statement of Unaudited Asset and Liability for the 30th September 2026

Particulars	As At September 30, 2026 (Unaudited)	As At March 31, 2026 (Audited)
		(Rupees in Lakhs)
ASSETS		
Non-Current Assets		
Property, plant and equipment	0.08	0.08
Capital work-in-progress	-	-
Intangible assets	-	-
Financial assets	-	-
Investments	122.03	122.03
Other financial assets	9.70	9.70
Deferred Tax assets (net)	0.02	0.02
Other non-current assets	0.05	0.05
Total Non Current Assets	**131.87**	**131.87**
Current Assets		
Inventory	1063.92	1093.67
Financial assets	-	-
Investments	-	-
Trade receivables	162.20	126.37
Cash and cash equivalents	1.29	0.29
Other financial assets	-	-
Other current assets	21.55	25.97
Total Current Assets	**1248.96**	**1246.30**
Total Assets	**1380.83**	**1378.17**
EQUITY AND LIABILITIES		
Equity		
Equity share capital	961.72	961.72
Other equity	415.85	410.89
Total Equity	**1377.57**	**1372.61**
Liabilities		
Non-Current Liabilities		
Financial liabilities		
Borrowings	-	-
Other financial liabilities	-	-
Other Non-Current Liability	-	-
Provisions	-	-
Deferred tax liabilities (net)	-	-
Total Non-Current Liabilities	-	-
Current Liabilities		
Financial liabilities		
Borrowings	-	-
Trade payables	0.16	0.95
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.16	0.95
Other financial liabilities	1.06	4.04
Other current liabilities	-	-
Provisions	-	-
Current tax liabilities (net)	2.04	0.57
Total Current Liabilities	**3.26**	**5.56**
Total Equity and Liabilities	**1380.83**	**1378.17**



DEVINE IMPEX LIMITED

CORPORATE OFFICE: C-157, 1st FLOOR, INDUSTRIAL FOCAL POINT, PHASE VII, MOHALI, PUNJAB, 160059

UNAUDITED CASH FLOW STATEMENT FOR THE HALF YEAR ENDED 30TH SEPTEMBER 2026

(Rupees in Lakhs)

Particulars	Half Year Ended 30th September 2026 (Unaudited)	Half Year Ended 30th September 2025 (Unaudited)	Year Ended 31st March 2026 (Audited)
Cash flow from operating activities:			
A.Total Comprehensive income for the period before tax	6.43	2.55	4.03
Adjustments for :			
Depreciation and Amortisation	-	-	-
Operating Profit Before Prior Period Items And Working Capital Changes	6.43	2.55	4.03
Adjustment for Prior Period Income/ (Expense)	-	-	-
Operating Profit Before Working Capital Changes	**6.43**	**2.55**	**4.03**
Adjustments for:			
(Increase)/Decrease in Current Assets	(1.66)	(7.45)	(4.21)
Increase/(Decrease) in Current Liabilities	(3.77)	4.29	0.39
Cash Generated From Operations	**1.00**	**(0.61)**	**0.21**
Income Tax Paid	-	-	(1.28)
Net Cash From Operating Activities	**1.00**	**(0.61)**	**(1.07)**
B. Cash Flow From Investing Activities:			
Sale of Investments	-	-	-
Net Cash (Used)/Generated In Investing Activities	-	-	-
C. Cash Flow From Financing Activities:	-	-	-
Net Cash (Used)/Generated In Financing Activities	-	-	-
Net Increase/(Decrease) In Cash And Cash Equivalents (A) + (B) + (C)	1.00	(0.61)	(1.07)
Opening Cash And Cash Equivalents	0.30	1.37	1.37
Closing Cash And Cash Equivalents	**1.30**	**0.76**	**0.30**

DEVINE IMPEX LIMITED MOHALI

To
The Board of Directors
Devine Impex Limited
Mohali, Punjab

We have reviewed the accompanying Statement of Unaudited Financial Results of **Devine Impex Limited** ("the Company") for the quarter and half year ended September 30, 2026, attached herewith, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.

This 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 the Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 read with 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (ICAI). This standard requires that we plan & perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to the inquiries of Company's personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed an audit, accordingly, we do not express an audit opinion.

Based on our review conducted as stated in paragraph 3 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 aforesaid Indian Accounting Standard 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 **Deepak Jindal & Co.**
Chartered Accountants
Firm Regn. No. 023023N

DEEPAK JINDAL & CO. CHARTERED ACCOUNTANTS FRN023023N CHANDIGARH

(**Harsh Kumar**)
Partner
M. No. 576312
UDIN:-26576312UBTQCH7616

Place: Chandigarh
Date: 31-10-2026