

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: 27/05/2026

To

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

**SUB: Outcome of Board Meeting and submission of Audited Financial Results
for the quarter and year ended 31.03.2026**

Dear Sir/ Madam,

Pursuant to the Regulation 30 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, the Board of Directors in its meeting held on 27.05.2026 has approved the Audited Financial Results for the quarter and year ended 31st March, 2026.

A copy of the Audited Financial Results alongwith Statutory Auditors' Report with unmodified opinion is enclosed herewith.

A declaration pursuant to Regulation 33(3) (d) of the SEBI (LODR) Regulations, 2015 regarding unmodified opinion of the Statutory Auditors on the annual financial result for the Financial Year ended 31st March, 2026 is enclosed herewith.

The Board Meeting commenced at 12.00 P.M. and concluded at 12.30 P.M.

Kindly acknowledge receipt.

Yours sincerely,

For **Devine Impex Limited**

(Neeraj Jain)
Managing Director
DIN: 01132916

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Dated: 27/05/2026

To

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

SUB: Declaration regarding the Auditors' Report with unmodified opinion(s) pursuant to Regulation 33(3)(d) of Securities and Exchange Board India (Listing Obligations and Disclosure Requirements) Regulations, 2015

Pursuant to Regulation 33(3)(d) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI (Listing Obligations and Disclosure Requirements) (Amendment) Regulations, 2016, the Company hereby declares that the Auditor has furnished its report with unmodified opinion(s) in respect of Financial Results for the Financial Year 2025-2026.

For Devine Impex Limited

(Neeraj Jain)
Managing Director
DIN: 01132916

DEVINE IMPEX LIMITED

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

Audited Financial Results for the Quarter & Year Ended 31st March, 2026

(Rupees in Lakhs)

S. No.	Particulars	Quarter Ended			Year Ended	
		31.03.2026	31.12.2025	31.03.2025	31.03.2026	31.03.2025
		(Audited)	(Unaudited)	(Audited)	(Audited)	(Audited)
1.	Income from Operations					
	(a) Revenue from Operations (Net)	75.09	45.59	93.20	170.17	199.69
	(b) Other Income	-	-	-	-	-
	Total Income from Operations	75.09	45.59	93.20	170.17	199.69
2.	Expenses					
	(a) Cost of materials consumed	-	-	-	-	-
	(b) Purchase of Stock in Trade	148.46	-	146.55	156.69	157.77
	(c) Changes in inventories of Stock-in-trade	(65.84)	28.31	(57.49)	(6.81)	22.45
	(d) Employee benefits expense	1.07	1.07	1.67	4.26	4.86
	(e) Finance Costs	0.01	0.00	-	0.01	-
	(f) Depreciation and amortisation expense	-	-	-	-	-
	(g) Other Expenses	3.58	2.56	3.02	12.00	9.77
	Total Expenses	87.28	31.94	93.75	166.15	194.84
3.	Profit/(Loss) before exceptional items and tax (3+4)	(12.19)	13.65	(0.55)	4.02	4.85
4.	Exceptional Items	-	-	-	-	-
5.	Profit before tax (5-6)	(12.19)	13.65	(0.55)	4.02	4.85
6.	Tax Expense					
	for Current	(3.30)	3.57	(0.14)	0.92	1.56
	for Deferred	(3.29)	3.55	(0.14)	0.92	1.17
	for MAT Credit	(0.01)	0.02	0.00	0.00	0.01
	for Earlier years	-	-	-	-	0.08
7.	Profit/(Loss) for the period (7-8)	(8.89)	10.09	(0.41)	3.10	3.29
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)	(8.89)	10.09	(0.41)	3.10	3.29
10.	Basic and Diluted Earning Per Share on Net Profit after Tax (in Rupees)	(0.09)	0.11	(0.00)	0.03	0.03
11.	Paid up Equity Share Capital (Face value Rs.10/- per share)	953.22	953.22	953.22	953.22	953.22

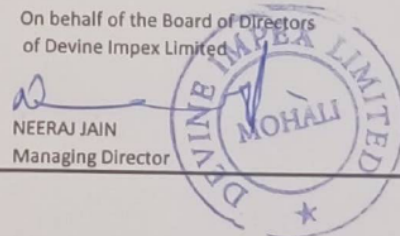
NOTES

1. The above Audited Financial Results for the Quarter and Year ended March 31, 2026, were reviewed and recommended by the Audit Committee and subsequently approved by the Board of Directors at their Meeting held on May 27, 2026, in terms of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
2. The above Audited Financials Results have been prepared in accordance with the Indian Accounting Standard (referred to as "Ind AS") as prescribed under Section 133 of the Companies Act, 2013 read with Companies (Indian Accounting Standards) Rules, 2015, and relevant amendment rules issued thereafter.
3. The Statutory Auditor has provided Audit Reports for the Quarter and Year ended March 31, 2026, with an unmodified opinion.
4. The figures for the Quarter ended on March 31, 2026, are the balancing figures between the Audited figures in respect of the full Financial Year ended March 31, 2026, and the published unaudited figures of the Year to date (Nine Months) ended December 31, 2025, which were subjected to Limited Review Report.

Place: Mohali
Date: 27/05/2026

On behalf of the Board of Directors
of Devine Impex Limited

NEERAJ JAIN
Managing Director

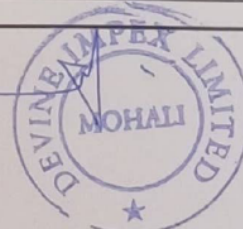


DEVINE IMPEX LIMITED

Audited Statement of Asset and Liability

Particulars	As At March 31, 2026 (Audited)	As At March 31, 2025 (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	1093.67	1086.86
Financial assets	-	-
Investments	-	-
Trade receivables	126.37	129.89
Cash and cash equivalents	0.29	1.36
Other financial assets	-	-
Other current assets	25.97	25.05
Total Current Assets	1246.30	1243.16
Total Assets	1378.17	1375.04
EQUITY AND LIABILITIES		
Equity		
Equity share capital	961.72	961.72
Other equity	410.89	407.79
Total Equity	1372.61	1369.51
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	0.95	3.28
Total outstanding dues of micro enterprises and small enterprises	-	-
Total outstanding dues of creditors other than micro enterprises and small enterprises	0.95	3.28
Other financial liabilities	4.04	1.31
Other current liabilities	-	-
Provisions	-	-
Current tax liabilities (net)	0.57	0.93
Total Current Liabilities	5.56	5.53
Total Equity and Liabilities	1378.17	1375.04

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DEVINE IMPEX LIMITED

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CASH FLOW STATEMENT FOR QUARTER ENDED 31ST MARCH 2026

(Rupees in Lakhs)

Particulars	Year Ended 31st March 2026	Year Ended 31st March 2025
	(Audited)	(Audited)
Cash flow from operating activities:		
A.Total Comprehensive income for the period before tax	4.03	4.85
Adjustments for :		
Depreciation and Amortisation	-	-
Operating Profit Before Prior Period Items And Working Capital Changes	4.03	4.85
Adjustment for Prior Period Income/ (Expense)	-	-0.29
Operating Profit Before Working Capital Changes	4.03	4.56
Adjustments for:		
(Increase)/Decrease in Current Assets	-4.21	-0.37
Increase/(Decrease) in Current Liabilities	0.39	-2.54
Cash Generated From Operations	0.21	1.65
Income Tax Paid	-1.28	-1.04
Net Cash From Operating Activities	-1.07	0.61
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)	-1.07	0.61
Opening Cash And Cash Equivalents	1.37	0.76
Closing Cash And Cash Equivalents	0.30	1.37





Independent Auditor's Report on audit of Quarterly and Annual Standalone Financial Results of DEVINE IMPEX LIMITED pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended

To,
The Board of Directors of,
Devine Impex Limited,

Report on the audit of the Standalone Financial Results

Opinion

We have audited the accompanying Statement of Standalone Financial Results of **Devine Impex Limited ("the Company")** (hereinafter referred to as "the Statement") for the quarter and year ended 31st March, 2026, attached herewith, being submitted by the Company pursuant to the requirement of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "Listing Regulations").

In our opinion and to the best of our information and according to the explanations given to us, these statements:

- a. are presented in accordance with the requirements of regulation 33 of the Listing Regulations in this regard; and
- b. gives a true and fair view in conformity with the recognition and measurement principle laid down in the applicable Indian Accounting Standards prescribed under Section 133 of the Companies Act, 2013 (the "Act") read with relevant rules issued there under and other Accounting Principles generally accepted in India, of the net profit, other comprehensive Income and other financial information of the Company for the quarter and year ended 31st March 2026.



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, as amended ("the Act"). Our responsibilities under those SAs are further described in the "Auditor's Responsibilities for the Audit of the Statement" 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 (ICAI) together with the ethical requirements that are relevant to our audit of the Standalone Financial Statements under the provisions of the Companies Act, 2013 and the rules there under, and we have fulfilled our 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 on the Statement.

Management's Responsibilities for the Statement

These quarterly financial results as well as the year ended standalone financial results have been prepared on the basis of the standalone annual financial statements. The Company's Board of Director is responsible for preparation and presentation of these financial results that gives true and fair view of the net profit and other comprehensive Income of the company and other financial information in accordance with the applicable Indian accounting standards prescribed under section 133 of the Act read with relevant rules issued there under and other accounting principles generally accepted in India and in compliance with regulation 33 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 financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is 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 management 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 Financial Statements

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 financial statements.

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 financial controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances. Under section 143(3)(i) of the Act, we are also responsible for expressing our opinion on whether the Company has adequate internal financial controls system 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 Board of Directors.
- Conclude on the appropriateness of management's 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 statements 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 financial statements, including the disclosures, and whether the financial statements 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 safeguards.

Other Matters

The statement includes results for the quarter ended March 31, 2026 being the balancing figures between the audited figures in respect of full financial year ended March 31, 2026 and the published unaudited year-to-date figures up to the third quarter of the current financial year, which were subjected to a limited review by us, as required under the listing Regulations.

For Deepak Jindal & Co.

Chartered Accountants

(Firm's Registration No. 023023N)



(Deepak Jindal)

Partner

(Membership No. 514745)

UDIN: 26514745S1JB7V7700

Place: Chandigarh

Date: 27/05/2026