Divyashakti Limited
(Formerly Known as Divyashakti Granites Ltd.)

CIN : L99999TG1991PLC012764
divyashakti.com | +91-40-23730240
info@divyashakti.com | +91-98493 02402

11 November, 2026

To

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

Scrip Code: BSE: 526315

Sub: Outcome of the Board Meeting held on 11th November, 2026 pursuant to Regulations 30 and 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - Reg.

Ref: Intimation of Board Meeting dated 02nd November, 2026.

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Dear Sir / Madam,

Pursuant to Regulations 30 and 33 read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("SEBI LODR Regulations"), we wish to inform you that the Board of Directors of the Company, at its meeting held today, i.e., **11th November, 2026**, has inter alia considered and approved the following:

1. Approved the Unaudited Financial Results along with the Limited Review Report issued by the Statutory Auditors, for the quarter and half year ended 30th September, 2026. A copy of the quarterly financial results of the Company is also enclosed.

The meeting of the Board of Directors commenced at **10:30 A.M.** and concluded at **11: 55 A.M.**

This is for your information and records.

Thanking you,

Yours faithfully,
For DIVYASHAKTI LIMITED

HARI HARA PRASAD NALLAPATI
Digitally signed by HARI HARA PRASAD NALLAPATI
Date: 2026.11.11 11:56:23 +05'30'

DIVYASHAKTI LIMITED DSL Hyderabad

N. HARI HARA PRASAD
Managing Director
DIN: 00354715

Encl: Unaudited Financial Results for the quarter and half year ended 30th September, 2026 and Limited Review Report.

DIVYASHAKTI LIMITED

CIN: L99999TG1991PLC012764

Regd. Office: 7-1-58, Divyashakti Apartments, Ameerpet, Hyderabad – 500016, Telangana, India.

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

Website: www.divyashakti.com, Email: info@divyashakti.com,

STATEMENT OF UNAUDITED STANDALONE FINANCIAL RESULTS FOR QUARTER AND HALF YEAR ENDED 30TH SEPTEMBER, 2026

(Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended			Six Months 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	**Revenue from operations**							
	Sale of Products (Exports & DTA sales)		411.92	686.11	442.58	1098.03	1221.26	2164.35
	Sale of Traded Goods (Exports)		201.79	109.61	231.28	311.40	933.73	1311.27
			613.71	795.72	673.86	1409.43	2154.99	3475.63
2	Other income		176.10	15.60	136.19	191.70	153.74	430.58
3	**Total Revenue (1 + 2)**		**789.81**	**811.32**	**810.06**	**1601.13**	**2308.74**	**3906.20**
4	**Expenses:**							
a	Cost of materials consumed		355.58	492.29	365.88	847.87	919.61	1579.58
b	Purchases of Stock-in-Trade		180.38	97.14	208.53	277.52	797.60	1123.57
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade		(126.61)	(42.14)	(11.60)	(168.75)	(41.56)	49.60
d	Employee benefits expenses		89.08	90.73	95.79	179.81	191.35	409.33
e	Finance costs		3.56	2.68	2.00	6.24	5.91	12.76
f	Depreciation and amortization expense		63.01	54.37	54.44	117.38	115.15	224.57
g	Other expenses		224.27	97.30	95.73	321.57	206.35	366.99
	Total expenses		**789.27**	**792.37**	**810.78**	**1581.64**	**2194.42**	**3766.39**
5	**Profit/(loss) before exceptional items and tax (3 - 4)**		**0.54**	**18.95**	**(0.72)**	**19.49**	**114.32**	**139.81**
6	Exceptional items		-	-	-	-	-	-
7	**Profit/(Loss) after exceptional items and before tax (5- 6)**		**0.54**	**18.95**	**(0.72)**	**19.49**	**114.32**	**139.81**

For DIVYASHAKTI LIMITED

(N. HARI HARA PRASAD)
Managing Director

DIVYASHAKTI LIMITED
CIN: L99999TG1991PLC012764

DIVYASHAKTI LIMITED DSL Hyderabad

Sl. No.	Particulars	Note No.	Quarter Ended			Six Months 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
8	**Tax expense:**							
	(1) Current tax		0.00	3.00	7.01	3.00	32.01	48.92
	(2) MAT Credit entitlement		0.00	-	0.00	0.00	0.00	-
	(3) Tax expenses relting to earlier years		0.00	-	0.00	0.00	0.00	1.68
	(4) Deferred tax		(6.52)	(5.12)	0.61	(11.64)	(3.86)	(15.75)
9	**Profit (Loss) for the period (7 -8)**		**7.06**	**21.07**	**(8.34)**	**28.13**	**86.17**	**104.96**
10	**Other Comprehensive Income**							
A	(i) Items that will not be reclassified to profit or loss		-	-	-	-	-	5.05
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	(1.27)
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)**		**7.06**	**21.07**	**(8.34)**	**28.13**	**86.17**	**108.74**
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**		**11324.52**	**11317.45**	**11479.20**	**11324.52**	**11423.68**	**11296.38**
14	**Earnings per equity share: (for continuing operation):**							
	(1) Basic		0.07	0.21	(0.08)	0.27	0.84	1.02
	(2) Diluted		0.07	0.21	(0.08)	0.27	0.84	1.02
15	Net worth		12351.41	12344.34	12506.09	12351.41	12450.57	12323.27
16	Debt equity ratio		0.032	0.007	0.0030	0.032	0.000	0.027
17	Debt service coverage ratio (DSCR)		0.10	52.47	1.09	0.22	189.02	0.70
18	Interest service coverage ratio (ISCR)		18.87	28.32	27.82	22.94	36.35	29.55

For DIVYASHAKTI LIMITED

(N. HARI HARA PRASAD)
Managing Director

DIVYASHAKTI LIMITED
CIN: L99999TG1991PLC012764

DIVYASHAKTI LIMITED DSL Hyderabad

STATEMENT OF ASSETS AND LIABILITIES FOR THE QUARTER ENDED 30TH SEPTEMBER, 2026

(Rupees in lakhs)

	Particulars	Note No.	As at 30.09.2026	As at 31.03.2026
I	**ASSETS**			
1	**Non-current assets**			
	(a) Property, Plant and Equiptment		9248.12	9365.51
	(b) Other Financial Assets		33.34	33.34
	(c) Long Term Loans and Advances		56.29	-
2	**Current assets**			
	(a) Inventories		515.14	382.45
	(b) Financial assets			
	(i) Trade receivables		11152.13	11309.76
	(ii) Cash and cash equivalents		33.61	32.24
	(iii) Bank balances other than(iii) above		41.56	41.76
	(c) Other current assets		79.76	187.13
	Total Assets		**21159.95**	**21352.21**
II	**EQUITY AND LIABILITIES**			
1	**EQUITY**			
	(a) Equity Share capital		1026.89	1026.89
	(b) Other Equity		18689.59	18661.15
2	**Non-current liabilities**			
	(a) Borrowings		-	-
	(b) Deferred tax liabilities (Net)		191.70	203.65
	(c) Provisions		62.60	48.68
3	**Current liabilities**			
	(a) Financial Liabilities			
	(i) Borrowings		296.70	529.32
	(ii) Trade payables			
	- Total outstanding dues of Micro enterprises and small enterprises		174.14	331.01
	- Total outstanding dues of creditors other than Micro enterprises and small enterprises		243.89	369.49
	(b) Other current liabilities		422.52	119.18
	(c) Provisions		51.92	62.84
	Toal Equity & Liablities		**21159.95**	**21352.21**

For DIVYASHAKTI LIMITED

(N. HARI HARA PRASAD)
Managing Director

Notes:

1 Results for the Quarter ended 30th September, 2026 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 11.11.2026.

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 whereever 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 : 11 November 2026
Place: Hyderabad.

Cash Flow Statement For The Period Ended 30.09.2026

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

Particulars	For the Half year ended Sept 30, 2026		For the year ended March 31, 2026	
A Cash flows from operating activities				
Profit before tax		**19,49,095**		**1,39,81,175**
Adjustments for:				
Depreciation and amortisation expense	1,17,38,581		2,24,57,146	
Finance costs	6,23,916		12,76,390	
Provision for gratuity			15,57,268	
Bad debts written off	1,65,14,300			
Interest income	(1,73,031)		(3,64,708)	
		2,87,03,766		**2,49,26,096**
Operating profit before working capital changes		**3,06,52,861**		**3,89,07,271**
Movements in working capital				
Adjustments for (increase)/decrease in operating assets:				
-Trade receivables	(7,50,952)		2,05,69,053	
-Inventories	(1,32,68,301)		95,30,955	
-Other assets	7982840		(14,15,643)	
Adjustments for increase/(decrease) in operating liabilities:				
-Trade payables	(2,82,13,050)		(9,28,08,383)	
-Other liabilities	(37,12,570)		9,25,336	
-Provisions	-		-	
		(3,79,62,033)		**(6,31,98,682)**
Cash generated from operations		**(73,09,172)**		**(2,42,91,410)**
Income taxes paid (net)		(29,80,357)		(46,94,467)
Net cash generated from operating activities (A)		**(1,02,89,528)**		**(2,89,85,877)**
B Cash flows from investing activities				
Purchase of property, plant and equipment			(8,56,873)	
Proceeds of sale of property, plant and equipment			84,75,939	
Bank balances not considered as cash and cash equiva	(20,100)		17,63,525	
Interest received	2,99,285		3,64,708	
Net cash from/(used in) investing activities (B)		**2,79,185**		**97,47,299**
C Cash flows from financing activities				
Proceeds / (Repayment) from long-term borrowings			-	
Proceeds / (Repayment) from short-term borrowing	1,07,99,197		3,36,14,787	
Dividend paid on Equity Shares	-		(2,05,37,740)	
Finance costs	(6,23,916)		(12,76,390)	
Net cash from/ (used in) financing activities (C)		**1,01,75,280**		**1,18,00,657**
Net increase in cash and cash equivalents (A+B+C)		1,64,937		(74,37,921)
Add: Cash and cash equivalents at the beginning of the year		32,24,459		1,06,62,381
Cash and cash equivalents at the end of the year (Refer Note 10)		33,89,396		32,24,459

For DIVYASHAKTI LIMITED

(N. HARI HARA 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 **30th September, 2026** (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 PAVULURI
Digitally signed by ACHUTA RAMAIAH PAVULURI
Date: 2026.11.11 10:57:52 +05'30'

CA P A RAMAIAH
Partner
Membership No: **203300**
UDIN:**26203300MHLJOO8201**

Place: Hyderabad
Date: 11/11/2026