

06th February, 2026

To

**The 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:

- 1. Outcome of the Board Meeting held on 06th February, 2026 pursuant to Regulation 30(6) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 – Reg.**
- 2. Submission of Unaudited Financial Results for the Quarter ended 31st December 2025 under Regulation 33 of SEBI (LODR) Regulations, 2015.**

Ref: Intimation of Board Meeting dated 30th January, 2026.

Dear Sir/ Madam,

Pursuant to Regulation 30(6) read with Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“SEBI LODR Regulations”), we wish to inform that the Board of Directors of the Company, at its meeting held today, i.e., 06th February, 2026, has inter alia, considered and approved the following items:

1. Approved the Unaudited Financial Results of the Company for the quarter ended 31st December, 2025, as reviewed and recommended by the Audit Committee and approved by the Board of Directors of the Company, at their respective meetings held today.
2. Approved the Limited Review Reports on the Unaudited Financial Results for the quarter ended 31st December 2025 as received from the Statutory Auditors M/s Pavuluri & Co Chartered Accountants, Auditors, Hyderabad.

The meeting 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

N. HARI HARA PRASAD

Managing Director

DIN: 00354715

Digitally signed by
HARI HARA PRASAD
NALLAPATI
Date: 2026.02.06
11:55:54 +05'30'



Encl: a/a

**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 NINE MONTHS ENDED 31ST DECEMBER, 2025
(Rupees in lakhs)

Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended	
			31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2024 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Audited
1	Revenue from operations	18						
	Sale of Products (Exports & DTA sales)		408.05	442.58	696.84	1629.31	2026.94	2798.12
	Sale of Traded Goods (Exports)		41.44	231.29	1194.68	975.18	2533.48	3589.09
			449.49	673.87	1891.52	2604.49	4560.42	6387.22
2	Other income	19	62.25	136.19	269.87	215.99	430.45	448.72
3	Total Revenue (1 + 2)		511.74	810.06	2161.39	2820.48	4990.87	6835.94
4	Expenses:							
a	Cost of materials consumed	20	300.82	365.88	313.48	1220.43	1488.46	1940.73
b	Purchases of Stock-in-Trade	21	35.04	208.53	1084.43	832.65	2278.44	3218.70
c	Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	22	(61.46)	(11.60)	308.39	(103.02)	114.58	241.74
d	Employee benefits expenses	23	99.48	95.79	106.94	290.83	303.62	403.34
e	Finance costs	24	2.52	2.00	3.00	8.21	11.27	15.10
f	Depreciation and amortization expense	3	55.05	54.44	61.11	170.20	182.67	242.46
g	Other expenses	25	70.28	95.73	107.17	276.85	343.79	434.92
5	Total expenses		501.73	810.78	1984.52	2696.15	4722.83	6496.98
6	Profit/(loss) before exceptional items and tax (3 - 4)		10.00	(0.72)	176.87	124.33	268.04	338.96
7	Exceptional items		-	-	-	-	-	-
	Profit/(Loss) after exceptional items and before tax (5-6)		10.00	(0.72)	176.87	124.33	268.04	338.96

For DIVYASHAKTI LIMITED


 (N. HARI HARA PRASAD)
 Managing Director



DIVYASHAKTI LIMITED



Page No. 2

Sl. No.	Particulars	Note No.	Quarter Ended		Nine Months Ended		Year Ended	
			31-12-2025 Unaudited	30-09-2025 Unaudited	31-12-2025 Unaudited	31-12-2024 Unaudited	31-03-2025 Unaudited	31-03-2025 Audited
8	Tax expense: (1) Current tax (2) MAT Credit entitlement (3) Tax expenses relating to earlier years (4) Deferred tax		2.00 - - (3.28)	7.01 - - 0.61	54.00 - - (2.31)	34.01 - - (7.14)	68.59 - - (6.90)	94.91 - - (9.54)
9	Profit (Loss) for the period (7 -8)		11.29	(8.34)	125.18	97.46	206.35	253.59
10	Other Comprehensive Income							
A	(i) Items that will not be reclassified to profit or loss		-	-	-	-	-	3.08
	(ii) Income tax relating to items that will not be reclassified to profit or loss		-	-	-	-	-	(0.78)
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)		11.29	(8.34)	125.18	97.46	206.35	255.89
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		11285.10	11479.20	11343.48	11285.10	11343.48	11393.02
14	Earnings per equity share: (for continuing operation):							
	(1) Basic		0.11	(0.08)	1.22	0.95	2.01	2.47
	(2) Diluted		0.11	(0.08)	1.22	0.95	2.01	2.47
15	Net worth		12311.99	12506.09	12370.37	12311.99	12370.37	12419.91
16	Debt equity ratio		0.008	0.003	0.011	0.008	0.011	0.010
17	Debt service coverage ratio (DSCR)		0.41	1.09	1.80	1.77	3.24	2.86
18	Interest service coverage ratio (ISCR)		26.81	27.82	112.74	36.86	47.45	39.51

For DIVYASHAKTI LIMITED

(N. HARIPRASA PRASAD)
Managing Director



DIVYASHAKTI LIMITED



Notes:

- 1 Results for the Quarter ended 31st December, 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 reviewed by the Audit Committee, have been taken on record by the Board of Directors at the meeting held on 06.02.2026.
- 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 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 As the Company's current wage structure is aligned with the requirements of new Labour Codes, effective from 21.11.2025, no material incremental liability is expected in respect of gratuity, leave encashment and other obligations. While the codes are in force, supporting rules under central and state jurisdiction are still to be notified. Upon notification of the related rules, the company will evaluate and account for additional impact, if any, determined in subsequent periods.
- 8 Other income includes interest, export incentives, exchange variation and miscellaneous income

FOR DIVYASHAKTI LIMITED



(N. HARI HARA PRASAD)
Managing Director

Date **06 February 2026**
Place: Hyderabad.



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, 2025** (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

CA P ACHUTA RAMAIAH

Partner

Membership No: **203300**

UDIN:**26203300BZFRQF5315**

Place: Hyderabad
Date: 06/02/2026