

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025

Particulars	Half year ended Sep 30, 2025 (Unaudited)	Half year ended March 31, 2025 (Unaudited)	Half year ended Sep 30, 2024 (Unaudited)	Year ended March 31, 2025 (Audited)
I Revenue from operations	17,959.24	19,765.02	14,401.76	34,166.78
II Other income	137.75	28.87	23.53	52.40
III Total income	18,096.99	19,793.89	14,425.29	34,219.18
IV Expenses				
(a) Cost of Materials Consumed	17,438.28	16,647.86	13,659.71	30,307.57
(b) Purchases of stock in trade	883.67	1,152.88	780.59	1,933.47
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,725.92)	517.16	(1,243.26)	(726.10)
(d) Employee benefit expenses	76.58	84.92	82.83	167.75
(e) Finance cost	449.58	309.75	267.56	577.31
(f) Depreciation and amortisation expense	70.37	70.35	72.99	143.34
(g) Other expenses	268.49	338.14	182.72	520.86
Total expenses	17,461.05	19,121.06	13,803.13	32,924.20
V Profit before taxes (III-IV)	635.94	672.83	622.16	1,294.98
VI Tax Expense:				
(a) Current tax	162.62	203.02	158.73	361.74
(b) Deferred tax charge /(credit)	(0.39)	(5.40)	13.01	7.61
(c) Previous Period's Tax Adjustment	-	10.33		10.33
Total tax expense	162.23	207.94	171.74	379.68
VII Profit for the period/ year (V-VI)	473.71	464.88	450.42	915.30
VIII Paid up equity share capital of INR 10.00 each	2,496.51	2,376.51	2,146.71	2,376.51
IX Reserves and Surplus				6,230.52
X Earnings per equity share (EPS) of INR 10.00 each				
Basic (in INR)	1.94	2.15	2.42	4.54
Diluted (in INR)	1.94	2.15	2.42	4.54

Notes :

- 1 The statement of Standalone Unaudited Financial Results for Half year ended September 30,2025 have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their respective meetings held on November 12,2025.
- 2 The Statutory auditors have carried out the "Limited Review" of the Unaudited Standalone Financial Results of the company for the Half Year ended September 30, 2025 in accordance with regulation 33 of the SEBI (Listing Obligation and Disclosures Requirements) Regulation 2015.
- 3 These unaudited financial results are prepared in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act read with Companies (Accounting Standards) Rules, 2006.
- 4 The Company is engaged in the business of Manufacturing of insulated wire ,cable wire, cable and other insulated conductors and hence there is only one reportable segment as per 'AS 17 : Segmenting Reporting'.
- 5 During the year ended March 31,2025, the Board of Directors of Divine Power Energy Limited ('the Company') in their meeting held on October 23, 2024 considered and approved the acquisition of whole of the assets and liabilities of Vimlesh Industries Private Limited ('VIPL'), by way of entering into a Share Purchase Agreement ('Agreement') for the acquisition of 2,51,000 Equity Shares of VIPL . Pursuant to the said Agreement dated November 21,2024, the company paid consideration for the aforesaid acquisition amounting to INR 5,583.21 lakhs to VIPL as at March 31,2025. During the period ended September 30, 2025, transfer of shares was completed on April 2,2025 consequent to which company held 2,51,000 equity shares representing 100.00% of paid up share capital of VIPL. Accordingly, VIPL became a wholly owned subsidiary of the company with effect from April 2,2025.

6 Preferential issue of Equity shares

Board of Directors of the company in their meeting held on May 29,2025 considered and approved equity infusion of INR 1632.00 lakhs through preferential issue of 12,00,000 equity shares of INR 10.00 each at an issue price of INR 136.00 each (including securities premium of INR 126.00 each per share) into the Company which was approved by the shareholders in their meeting held on June 23,2025.

Further, the boards of directors approved the aforesaid issuance and allotment of 12,00,000 equity shares of INR 136.00 each vide resolution dated July 1,2025.

- 7 Previous period/year figures have been regrouped/reclassified,wherever necessary, to conform to current period's classification.
- 8 The unaudited standalone financial results for the Half Year ended September 30, 2025 are available on the websites of the Company (www.dpel.in) and National Stock Exchange of India (www.nseindia.com).

For Divine Power Energy Limited

Rajesh Giri
 Director
 DIN: 02324760

Date: November 12, 2025
Place: New Delhi

Divine Power Energy Limited

(Formerly known as "PDRV Enterprises Private Limited ")

CIN: L31300DL2001PLC112176

Registered Office: Unit Offices, 1st Floor, CSC-II, B Block, Surajmal Vihar, New Delhi -110092

STATEMENT OF STANDALONE ASSETS AND LIABILITIES AS AT SEPTEMBER 30,2025

Particulars	As at Sep 30,2025	As at March 31,2025
I) EQUITY AND LIABILITIES		
1. SHAREHOLDERS FUND		
(a) Share Capital	2,496.51	2,376.51
(b) Reserves & Surplus	8,216.23	6,230.52
Total Shareholders funds	10,712.74	8,607.03
2. NON-CURRENT LIABILITIES		
(a) Borrowings	2,088.71	2,361.06
(b) Long Term Provisions	19.32	19.32
Total Non-Current liabilities	2,108.03	2,380.38
3. CURRENT LIABILITIES		
(a) Borrowings	6,653.45	6,411.70
(b) Trade Payables		
(i) Dues of micro and small enterprises	-	-
(ii) Dues of creditors other than micro and small enterprises	2,348.20	516.67
(c) Other Current Liabilities	95.44	191.15
(d) Short-term Provisions	454.11	319.43
Total Current liabilities	9,551.20	7,438.95
Total Equity and Liabilities	22,371.97	18,426.36
II. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant & Equipment	1,139.66	1,014.60
(b) Non Current Investment	5,583.21	5,583.21
(c) Long Term Loans & Advances	2,540.13	1,300.60
(d) Deferred Tax Assets	6.10	5.71
(e) Other non current assets	104.05	126.75
Total Non current assets	9,373.15	8,030.87
2. CURRENT ASSETS		
(a) Investments	6.70	6.70
(b) Trade Receivables	4,659.52	2,888.65
(c) Inventories	7,370.22	5,596.52
(d) Cash and Cash Equivalents	101.67	87.33
(e) Other bank balances	165.14	294.98
(f) Loans & Advances	405.01	1,409.07
(g) Other Current Assets	290.56	112.24
Total Current Assets	12,998.82	10,395.49
Total Assets	22,371.97	18,426.36

Divine Power Energy Limited

(Formerly known as "PDRV Enterprises Private Limited ")

CIN: L31300DL2001PLC112176

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STATEMENT OF STANDALONE CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2025

Amount in INR lakhs

Particulars	Period ended Sep 30,2025	Year ended March 31,2025
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	635.94	1,294.98
Adjustments for :		
Depreciation and Amortization Expense	70.37	143.34
Loss on sale of property, plant & equipment	-	3.31
Provisions For Employee Benefits	-	20.51
Interest Income	(137.75)	(50.22)
Finance Cost	449.58	577.31
Operating profit before working capital changes	1,018.14	1,989.23
Adjustments for (increase)/decrease in Operating Assets:		
(Increase) / Decrease in Trade Receivables	(1,770.87)	(795.86)
(Increase) / Decrease in Inventories	(1,773.70)	(661.51)
(Increase) / Decrease Long Term Loans and advances	(1,239.53)	(1,236.83)
(Increase) / Decrease Short Term Loans and advances	1,004.05	(1,333.20)
(Increase) / Decrease in Other Current Assets	(178.31)	92.38
(Increase) / Decrease in Non current assets	22.70	0.73
(Increase) / Decrease in Other Bank Balances	129.84	(28.42)
Adjustments for increase/(decrease) in Operating Liabilities		
Increase / (Decrease) in Trade Payables	1,831.52	250.05
Increase / (Decrease) Other Current Liabilities	(95.71)	117.74
Cash generated from operations	(1,051.88)	(1,605.69)
Income Tax Paid	(27.94)	(247.02)
Net Cash Flow from Operating Activities	(1,079.83)	(1,852.71)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property,Plant and Equipment	(196.28)	(146.06)
Proceeds from Sale of Property,Plant and Equipment	0.85	37.80
Interest Income	137.75	50.22
Investment In Equity Instruments	-	(5,583.21)
Net Cash used in investing activities	(57.67)	(5,641.25)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	1,632.00	5,124.72
Proceeds/Repayment of Long Term Borrowing	(272.34)	1,942.59
Proceeds/Repayment of Short Term Borrowing	241.75	1,044.71
Finance Costs	(449.58)	(577.31)
Net cash generated from Financing activities	1,151.83	7,534.71
Net Change in Cash and Cash Equivalents (A+B+C)	14.34	40.75
CASH & CASH EQUIVALENT		
Opening Balance	87.33	46.58
Net Change in Cash & Cash Equivalents	14.34	40.75
Closing Balance	101.67	87.33