



# DIVINE POWER ENERGY LIMITED

**Manufacturers of : Winding Wires and Strips (Fiberglass/DPC/DCC/SE)**

To,

Date: 12.11.2025

The Manager (Listing)  
National Stock Exchange of India Limited  
Exchange Plaza, Plot No. C/1, G Block,  
Bandra-Kurla Complex,  
Bandra (East) Mumbai 400 051

Symbol: DPPL

ISIN: INE0SCO01019

**Subject: Outcome of the Board Meeting of Divine Power Energy Limited pursuant to Regulation 30 and 33 of SEBI (Listing Obligation & Disclosure Requirements) Regulations, 2015**

Dear Sir/ Madam,

Pursuant to Regulation 30 & 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we hereby inform you that the Board of Directors of the Company, in its meeting held today i.e. 12<sup>th</sup> November, 2025 at the Registered Office of the Company considered and approved the following businesses:

1. The Un-Audited Financial Results of the Company for the half year ended on 30<sup>th</sup> September, 2025 along with Limited Review Report on Financial Results of the Company for the half year ended on 30<sup>th</sup> September, 2025 certified by Statutory Auditor.
2. With reference to our earlier intimation dated **November 07, 2025**, regarding to consider the proposal for issuance of equity shares / convertible warrants on preferential basis in clause no. 2 of Intimation submitted, we inform you that the said agenda item has been **deferred by the Board of Directors** due to certain administrative and procedural reasons. The matter will be taken up in the subsequent meeting of the Board, the date of which shall be intimated to the Exchange in due course.
3. Alteration in Capital Clause of Memorandum of Association of the Company to increase the Authorised Share Capital of the Company from Rs. 25,00,00,000/- (Rupees Twenty-Five Crores Only) to Rs. 50,00,00,000/- (Rupees Fifty Crores Only) in accordance with Section 4, 13, 15 and all other applicable provisions, if any, of the Companies Act, 2013

(the 'Act') read with the Companies (Incorporation) Rules, 2014 subject to approval of Members, ROC, NCT of Delhi or any other statutory authority if any.

4. Approved the notice of Extra-Ordinary General Meeting (EGM) and authorized Director/ Company Secretary to issue the same to the concerned members for Extra Ordinary General Meeting to be held on 08<sup>th</sup> December, 2025 to seek members' approval through the process of EGM for the above-said today's board decisions and
5. The Board of Directors have appointed M/s Sumit Bajaj & Associates, Practicing Company Secretaries Firm, (Membership No. A45042, COP: 23948) as a Scrutiniser for E-voting to be conducted in the Extra-ordinary General Meeting of the Company

The Board meeting was commenced at 04:30 p.m. and concluded at 05:45 P.M.

You are requested to kindly take the same on record and inform all those concerned accordingly.

Thanking you,

For Divine Power Energy Limited  
(formerly known as PDRV Enterprises Limited)

**For DIVINE POWER ENERGY LIMITED**

Rajesh Giri  
Managing Director  
DIN: 02324760

  
(Managing Director)

**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 CONSOLIDATED FINANCIAL RESULTS FOR THE HALF YEAR ENDED SEPTEMBER 30, 2025**

Particulars	Half year ended Sep 30, 2025 (Unaudited)
I Revenue from operations	27,948.58
II Other income	38.84
III Total income	<u>27,987.42</u>
IV Expenses	
(a) Cost of Materials Consumed	25,273.45
(b) Purchases of stock in trade	2,496.86
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(2,454.31)
(d) Employee benefit expenses	184.88
(e) Finance cost	543.26
(f) Depreciation and amortisation expense	105.32
(g) Other expenses	774.81
Total expenses	<u>26,924.27</u>
V Profit before taxes (III-IV)	1,063.15
VI Tax Expense:	
(a) Current tax	274.61
(b) Deferred tax charge /(credit)	5.94
(c) Previous Period's Tax Adjustment	-
Total tax expense	280.55
VII Profit for the period/ year (V-VI)	<u>782.60</u>
VIII Paid up equity share capital of INR 10.00 each	2,496.51
IX Earnings per equity share (EPS) of INR 10.00 each	
Basic ( in INR)	3.21
Diluted (in INR)	3.21

**Notes :**

- The statement of Consolidated 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.
- The Statutory auditors have carried out the "Limited Review" of the Unaudited Consolidated 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.
- These consolidated financial results have been prepared for the first time in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act read with Companies (Accounting Standards) Rules, 2006.
- The Group 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'.
- 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.

**For DIVINE POWER ENERGY LIMITED**  
(Managing Director)

Details of purchase consideration, net assets acquired and resultant goodwill are as follows:

Particulars	Amount (INR in Lakhs)
Amount Paid towards acquisition of shares	5,583.21
Less: Net Assets Acquired	1,697.84
Goodwill	3,885.37

- 6 The Consolidated unaudited financial results for the Half Year ended September 30, 2025 are available on the websites of the Company ([www.dpel.in](http://www.dpel.in)) and National Stock Exchange of India ([www.nseindia.com](http://www.nseindia.com)).

For Divine Power Energy Limited

**For DIVINE POWER ENERGY LIMITED**

Rajesh Giri

Director

DIN: 02324760

  
(Managing Director)

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 CONSOLIDATED ASSETS AND LIABILITIES AS AT SEPTEMBER 30,2025

Particulars	As at Sep 30,2025
<b><u>I) EQUITY AND LIABILITIES</u></b>	
<b>1. SHAREHOLDERS FUND</b>	
(a) Share Capital	2,496.51
(b) Reserves & Surplus	8,525.34
<b>Total Shareholders funds</b>	<b>11,021.85</b>
<b>2. NON-CURRENT LIABILITIES</b>	
(a) Borrowings	2,100.57
(b) Long Term Provisions	44.12
<b>Total Non-Current liabilities</b>	<b>2,144.69</b>
<b>3. CURRENT LIABILITIES</b>	
(a) Borrowings	8,548.40
(b) Trade Payables	
(i) Dues of micro and small enterprises	69.64
(ii) Dues of creditors other than micro and small enterprises	3,845.37
(c) Other Current Liabilities	214.99
(d) Short-term Provisions	599.62
<b>Total Current liabilities</b>	<b>13,278.02</b>
<b>Total Equity and Liabilities</b>	<b>26,444.56</b>
<b><u>II. ASSETS</u></b>	
<b>1. NON-CURRENT ASSETS</b>	
(a) Property, Plant & Equipment	2,490.22
(b) Capital Work in progress	8.31
(c) Intangible Assets	3,886.33
(d) Long term loans and advances	799.26
(e) Deferred Tax Assets	20.39
(f) Other non current assets	179.53
<b>Total Non current assets</b>	<b>7,384.04</b>
<b>2. CURRENT ASSETS</b>	
(a) Investments	6.70
(b) Trade Receivables	7,624.05
(c) Inventories	9,491.11
(d) Cash and Cash Equivalents	881.73
(e) Other bank balances	165.14
(f) Loans & Advances	567.20
(g) Other Current Assets	324.59
<b>Total Current Assets</b>	<b>19,060.52</b>
<b>Total Assets</b>	<b>26,444.56</b>

For DIVINE POWER ENERGY LIMITED

(Managing Director)

**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 CONSOLIDATED CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2025**

Amount in INR lakhs

Particulars	Period ended Sep 30, 2025
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>	
Profit Before Tax	1,063.15
Adjustments for :	
Depreciation and Amortization Expense	105.32
Interest Income	(33.74)
Finance Cost	543.26
<b>Operating profit before working capital changes</b>	<b>1,677.99</b>
Adjustments for (increase)/decrease in Operating Assets:	
(Increase) / Decrease in Trade Receivables	(3,327.73)
(Increase) / Decrease in Inventories	(2,370.28)
Proceeds/ Repayment Long Term Loans and advances	(2,872.42)
Proceeds/ Repayment Short Term Loans and advances	992.85
(Increase) / Decrease in Other Current Assets	(191.97)
(Increase) / Decrease in Non current assets	22.70
(Increase) / Decrease in Other Bank Balances	129.84
Adjustments for increase/(decrease) in Operating Liabilities	
Increase / (Decrease) in Trade Payables	3,080.12
Increase / (Decrease) Other Current Liabilities	(49.92)
Increase / (Decrease) in Short Term Provisions	(2.29)
<b>Cash generated from operations</b>	<b>(2,911.10)</b>
Income Tax Paid	(32.93)
<b>Net Cash Flow from Operating Activities</b>	<b>(2,944.04)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>	
Purchase of Property, Plant and Equipment	(1,130.52)
Proceeds from Sale of Property, Plant and Equipment	0.85
Interest Income	33.74
<b>Net Cash used in investing activities</b>	<b>(1,095.93)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>	
Proceeds from issue of share capital	1,632.00
Proceeds/Repayment of Long Term Borrowing	1,602.76
Proceeds/Repayment of Short Term Borrowing	1,591.89
Finance Costs	(543.27)
<b>Net cash generated from Financing activities</b>	<b>4,283.38</b>
<b>Net Change in Cash and Cash Equivalents (A+B+C)</b>	<b>243.41</b>
<b>CASH &amp; CASH EQUIVALENT</b>	
Opening Balance	638.32
Net Change in Cash & Cash Equivalents	243.41
<b>Closing Balance</b>	<b>881.73</b>

**For DIVINE POWER ENERGY LIMITED**  
(Managing Director)

## **INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM CONSOLIDATED FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
M/S DIVINE POWER ENERGY LIMITED  
(Formerly known as 'PDRV Enterprises Private Limited')**

1. We have reviewed the accompanying statement of Consolidated unaudited financial results of Divine Power Energy Limited (the 'Parent') and its subsidiary (the Parent and its subsidiary together referred to as "the Group") for the half year ended September 30, 2025 (the 'Statement') being submitted by the Parent pursuant to the requirement of regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended.
2. This Statement, which is the responsibility of the Parent's Management and approved by the Parent's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder is the responsibility of Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. The Statement includes the results of the following entities:
  - (i) The Parent Company  
- Divine Power Energy Limited
  - (ii) Subsidiary Company  
- Vimlesh Industries Private Limited
5. Based on our review conducted and procedures performed 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.



**For VAPS & COMPANY**

Chartered Accountants

ICAI Firm Registration Number : 003612N



**Vinayak Aggarwal**

Partner

Membership Number : 537842

UDIN: 25537842BNIAOA7412



Place: New Delhi

Date : November 12, 2025

**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 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 <b>Total income</b>	<b>18,096.99</b>	<b>19,793.89</b>	<b>14,425.29</b>	<b>34,219.18</b>
IV <b>Expenses</b>				
(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	143.31
(g) Other expenses	268.49	338.14	182.72	520.86
<b>Total expenses</b>	<b>17,461.05</b>	<b>19,121.06</b>	<b>13,803.13</b>	<b>32,924.20</b>
V <b>Profit before taxes (III-IV)</b>	<b>635.94</b>	<b>672.83</b>	<b>622.16</b>	<b>1,294.98</b>
VI <b>Tax Expense:</b>				
(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
<b>Total tax expense</b>	<b>162.23</b>	<b>207.94</b>	<b>171.74</b>	<b>379.68</b>
VII <b>Profit for the period/year (V-VI)</b>	<b>473.71</b>	<b>464.88</b>	<b>450.42</b>	<b>915.30</b>
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 <b>Earnings per equity share (EPS) of INR 10.00 each</b>				
Basic (in INR)	1.94	2.15	2.42	4.54
Diluted (in INR)	1.94	2.15	2.42	4.54

**Notes :**

- 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.
- 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.
- 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.
- 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'.
- 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.

- Previous period/year figures have been regrouped/reclassified, wherever necessary, to conform to current period's classification.

- The unaudited standalone financial results for the Half Year ended September 30, 2025 are available on the websites of the Company ([www.dpel.in](http://www.dpel.in)) and National Stock Exchange of India ([www.nseindia.com](http://www.nseindia.com))

For Divine Power Energy Limited

**For DIVINE POWER ENERGY LIMITED**

Rajesh Giri  
Director  
DIN: 02324760

Date: November 12, 2025  
Place: New Delhi

  
(Managing Director)

**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
<b><u>D. EQUITY AND LIABILITIES</u></b>		
<b>1. SHAREHOLDERS FUND</b>		
(a) Share Capital	2,496.51	2,376.51
(b) Reserves & Surplus	8,216.23	6,230.52
<b>Total Shareholders funds</b>	<b>10,712.74</b>	<b>8,607.03</b>
<b>2. NON-CURRENT LIABILITIES</b>		
(a) Borrowings	2,088.71	2,361.06
(b) Long Term Provisions	19.32	19.32
<b>Total Non-Current liabilities</b>	<b>2,108.03</b>	<b>2,380.38</b>
<b>3. CURRENT LIABILITIES</b>		
(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
<b>Total Current liabilities</b>	<b>9,551.20</b>	<b>7,438.95</b>
<b>Total Equity and Liabilities</b>	<b>22,371.97</b>	<b>18,426.36</b>
<b><u>II. ASSETS</u></b>		
<b>1. NON-CURRENT ASSETS</b>		
(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
<b>Total Non current assets</b>	<b>9,373.15</b>	<b>8,030.87</b>
<b>2. CURRENT ASSETS</b>		
(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
<b>Total Current Assets</b>	<b>12,998.82</b>	<b>10,395.49</b>
<b>Total Assets</b>	<b>22,371.97</b>	<b>18,426.36</b>

**For DIVINE POWER ENERGY LIMITED**  
(Managing Director)

# 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 CASH FLOWS FOR THE PERIOD ENDED SEPTEMBER 30, 2025

Amount in INR lakhs

Particulars	Period ended Sep 30, 2025	Year ended March 31, 2025
<b>A) CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit Before Tax	635.94	1,294.98
<b>Adjustments for :</b>		
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
<b>Operating profit before working capital changes</b>	<b>1,018.14</b>	<b>1,989.23</b>
<b>Adjustments for (increase)/decrease in Operating Assets:</b>		
(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)
<b>Adjustments for increase/(decrease) in Operating Liabilities</b>		
Increase / (Decrease) in Trade Payables	1,831.52	250.05
Increase / (Decrease) Other Current Liabilities	(95.71)	117.74
<b>Cash generated from operations</b>	<b>(1,051.88)</b>	<b>(1,605.69)</b>
Income Tax Paid	(27.94)	(247.02)
<b>Net Cash Flow from Operating Activities</b>	<b>(1,079.83)</b>	<b>(1,852.71)</b>
<b>B) CASH FLOW FROM INVESTING ACTIVITIES</b>		
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)
<b>Net Cash used in investing activities</b>	<b>(57.67)</b>	<b>(5,641.25)</b>
<b>C) CASH FLOW FROM FINANCING ACTIVITIES</b>		
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)
<b>Net cash generated from Financing activities</b>	<b>1,151.83</b>	<b>7,534.71</b>
<b>Net Change in Cash and Cash Equivalents (A+B+C)</b>	<b>14.34</b>	<b>40.75</b>
<b>CASH &amp; CASH EQUIVALENT</b>		
Opening Balance	87.33	46.58
Net Change in Cash & Cash Equivalents	14.34	40.75
<b>Closing Balance</b>	<b>101.67</b>	<b>87.33</b>

For DIVINE POWER ENERGY LIMITED

*Rajesh*  
(Managing Director)

**INDEPENDENT AUDITOR'S REVIEW REPORT ON REVIEW OF INTERIM STANDALONE  
FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF  
M/S DIVINE POWER ENERGY LIMITED  
(Formerly known as 'PDRV Enterprises Private Limited')**

1. We have reviewed the accompanying statement of Standalone Unaudited financial results of Divine Power Energy Limited (the 'Company') for the half year ended September 30, 2025 (the 'Statement') 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.
2. This Statement, which is the responsibility of the Company's Management and approved by the Company's Board of Directors, has been prepared in accordance with the recognition and measurement principles laid down in Accounting Standard 25 "Interim Financial Reporting" ("AS 25"), prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued thereunder is the responsibility of Company's management and has been approved by the Board of Directors of the Company. Our responsibility is to express a conclusion on the Statement based on our review.
3. We conducted our review of the Statement in accordance with the Standard on Review Engagements (SRE) 2410, 'Review of interim Financial Information performed by the Independent Auditor of the Entity' issued by the Institute of Chartered Accountants of India (ICAI). A review of interim financial information consists of making inquiries, primarily of the company's personnel responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit conducted in accordance with Standards on Auditing specified under Section 143(10) of the Companies Act, 2013 and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.
4. 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 applicable accounting standards and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of Regulation 33 of the SEBI Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, including the manner in which it is to be disclosed, or that it contains any material misstatement.

**For VAPS & COMPANY**

Chartered Accountants

ICAI Firm Registration Number : 003612N

  
**Vinayak Aggarwal**

Partner

Membership Number : 537842

UDIN: 25537842BNIANZ9081



Place: New Delhi

Date : November 12, 2025