

GSTIN : 09AACCP3274A1ZP

CIN NO. L27320MH2001PLC470559

Mob: 09810161535



DIVINE POWER ENERGY LIMITED

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

To,

Date: 13.05.2026

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

NSE Symbol: DPEL

Sub: Outcome of the Meeting of the Board of Directors of Company held today i.e. Wednesday, 13th May, 2026 pursuant to Regulation 30 of the SEBI (Listing Obligation and Disclosure Requirements) Regulations, 2015

Dear Sir/ Madam,

Pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations"), we wish to inform you that the Board of Directors of the Company, in its meeting held today i.e. 13th May, 2026 at the Unit No. Offices, I Floor CSC-II, B-Block, Surajmal Vihar Delhi-110092, considered and approved the following business:

1. The Audited Financial Results of the Company for the half year and Year ended on 31st March, 2026 alongwith Statutory Auditor's Report of on Financial Results of the Company for the Financial Year ended on 31st March, 2026 certified by Statutory Auditor. Financials attached below as **Annexure A**.
2. The Director's Report along with applicable annexures thereto for the Financial Year ended 31st March, 2026.
3. To approve the Notice of Annual General Meeting ('AGM') pursuant to Section 102 and other applicable provisions of the Companies Act, 2013, if any, read with the Companies (Management and Administration) Rules, 2014, including proposed Resolution(s) and explanatory statement and fixing the day, date and time of the Annual General Meeting and finalized the Calendar of Events.
4. Approved the Appointment of M/s. Sumit Bajaj and Associates, Practicing Company Secretaries, as Scrutinizer, to scrutinize the e-voting and poll process of the Annual General Meeting of the Company.
5. Appointment of M/s. Sumit Bajaj & Associates, Peer Reviewed Company Secretary Firm (FRN: S2019DE677200), as the Secretarial Auditors of the Company for the financial year 2026-2027 pursuant to provisions of Section 204 of Companies Act, 2013.

Works : Plot No. 56/1 & 56/2, Site-IV Industrial Area, Sahibabad, Ghaziabad (U.P.)-201010
Registered Office: Shop No. 19, Annex Mall (Carnival Cinema), Western Express, HWY,
Siddharth Nagar, Borivali East, Mumbai, Maharashtra- 400066

E-mail : info@dpel.in • Website : www.dpel.in • Phone : 011-42331980

The details required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July, 2023 attached below as: **"Annexure B"**.

6. Appointment of Pooja Verma & Co. as a Cost Auditor of the Company for the Financial Year 2026-2027.

The details required under Regulation 30 of the Listing Regulations read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13 July, 2023 attached below as: **"Annexure C"**

7. Appointment of M/s. Grover Isha & Co., as the Internal Auditor of the Company for the Financial Year 2026-2027. attached below as **Annexure D**.
8. The Board considered and approved the re-appointment of Mr. Vikas Talwar (DIN: 01709711), who retires by rotation and being eligible, has offered himself for re-appointment, subject to approval of the shareholders at the ensuing Annual General Meeting of the Company.
9. Board of Directors approved, subject to the approval of the shareholders of the Company, the proposal to advance any loan, give guarantee and/or provide security in connection with any loan pursuant to the provisions of Section 185 and other applicable provisions of the Companies Act, 2013 and Rules therein.
10. Board of Directors approved the introduction and implementation of the "Divine Power Energy Limited Employee Stock Option Plan 2026" ("ESOP 2026" / "Plan") for the eligible employees of the Company, subject to the approval of the shareholders and such other regulatory/statutory approvals as may be required under applicable laws, including the provisions of the Companies Act, 2013 and SEBI (Share Based Employee Benefits and Sweat Equity) Regulations, 2021. attached below as **Annexure E**.
11. The Board of Directors approved the proposal to make investment in **"Wireonix Private Limited" ("Company")** in excess of 50% of its paid-up share capital, thereby making Wireonix Private Limited a **subsidiary of the Company**, subject to the approval of the shareholders and such other regulatory/statutory approvals, if any, as may be required under applicable laws. attached below as **Annexure F**.
12. Considered and approved the proposal of raising of funds by issuing 5,000 (Five Thousand), Fully Paid, Un-Secured, Rated, Listed, Taxable, Redeemable, Transferable, Non-Convertible Debentures, each having a face value of INR 1,00,000/- (Indian Rupees One Lakh only) for cash, at par, aggregating up to INR 50,00,00,000/- (Indian Rupees Fifty Crores Only) on a private placement basis. **("Base Issue Size")** subject to the approval of the shareholders and such regulatory/statutory approvals as may be required under applicable laws.

Board of Directors authorized the existing **"Nomination and Remuneration Committee"** of the Company to act as the Committee for the proposed Non-Convertible Debenture ("NCD") Issue and delegated powers to, inter alia, decide the terms of the issue including coupon rate, security details, tenure, finalization and approval of the offer documents and to

undertake all such acts, deeds, matters and things as may be necessary, incidental and ancillary in connection with the proposed issue, including utilization of the issue proceeds.

The Details as required under Regulation 30 of the Listing Regulations read with SEBI Circular SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023, will be provided as and when the same are decided by the Nomination and remuneration Committee. attached below as: "**Annexure G**"

13. The Board of Directors approved the closure of the Register of Members and Share Transfer Books of the Company for the purpose of the ensuing Annual General Meeting and other related purposes, for the period of 06th June, 2026 to 12th June, 2026.
14. Board decided to fix the cut-off date as 05th June, 2026 for determining the eligibility to vote through remote e-voting or through the e-voting system at the ensuing AGM as on Friday, 12th June, 2026 and further authorise Board to appoint Central Depository Services (India) Limited (CDSL) for availing e-voting facilities for the AGM.
15. Authorise to Mr. Rajesh Giri, Managing Director, and Ms. Swati Bansal, Company Secretary & Compliance Officer of the Company to circulate notice, agenda and Annual Report approved by Board to the Shareholders of the Company.

The above information is submitted for your records.

The said meeting of the Board commenced at 04:00 PM and concluded at 07:00 P.M.

Thanking you,

For Divine Power Energy Limited

For DIVINE POWER ENERGY LIMITED

Rajesh Giri
Managing Director
DIN: 02324760



(Managing Director)

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL CONSOLIDATED
FINANCIAL RESULTS AND REVIEW OF HALF YEARLY FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
DIVINE POWER ENERGY LIMITED**

Opinion and Conclusion

We have (a) audited the Consolidated Financial Results for the year ended March 31, 2026 and (b) reviewed the Consolidated Financial Results for the half year ended March 31, 2026 (refer 'Other Matters' section below), which were subject to limited review by us, both included in the accompanying "Statement of Consolidated Financial Results for the Half Year and Year Ended March 31, 2026" of **DIVINE POWER ENERGY LIMITED** (the "Holding Company") and its subsidiary company (the Holding Company and its subsidiary company together referred to as the "Group") (the "Statement"), being submitted by the Holding Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Consolidated Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Consolidated Financial Results for the year ended March 31, 2026:

- (i) includes the financial results of the following entities:
 - (a) The Holding Company
- Divine Power Energy Limited
 - (b) Subsidiary Company
- Vimlesh Industries Private Limited
- (ii) are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- (iii) gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the consolidated net profit and other financial information of the Group for the year ended March 31, 2026.

(b) Conclusion on Unaudited Consolidated Financial Results for the Half year ended March 31, 2026

With respect to the Consolidated Financial Results for the Half Year ended March 31, 2026, based on our review conducted and procedures performed as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Consolidated Financial Results for the half year ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Indian Accounting Standards and other accounting principles generally accepted in India, 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.



Basis for Opinion on the Audited Consolidated Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below.

We are independent of the Group in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Consolidated Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.

Management's and Board of Directors' Responsibilities for the Statement

This Statement, which includes the Consolidated Financial Results is the responsibility of the Holding Company's Board of Directors and has been approved by them for the issuance. The Consolidated Financial Results for the year ended March 31, 2026, has been compiled from the related audited consolidated financial statements. This responsibility includes the preparation and presentation of the Consolidated Financial Results for the half year and year ended March 31, 2026 that give a true and fair view of the consolidated net profits and other financial information of the Group in accordance with the recognition and measurement principles laid down in the Accounting Standards, prescribed under Section 133 of the Act, read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the LODR Regulations.

The respective Board of Directors of the companies included in the Group are responsible for maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding the assets of the Group 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 the 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 respective financial results that give a true and fair view and are free from material misstatement, whether due to fraud or error, which have been used for the purpose of preparation of this Consolidated Financial Results by the Directors of the Holding Company, as aforesaid.

In preparing the Consolidated Financial Results, the respective Board of Directors of the companies included in the Group are responsible for assessing the ability of the respective entities to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the respective Board of Directors either intends to liquidate their respective entities or to cease operations, or has no realistic alternative but to do so.

The respective Board of Directors of the companies included in the Group are responsible for overseeing the financial reporting process of the Group.

Auditor's Responsibilities

(a) Audit of the Consolidated Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Results for the year ended March 31, 2026 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 this Consolidated Financial Results.

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 Annual Consolidated Financial Results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of such controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of the LODR Regulations.
- Conclude on the appropriateness of the Board of Directors' 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 ability of the Group 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 Consolidated Financial Results 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 Group to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Annual Consolidated Financial Results, including the disclosures, and whether the Annual Consolidated Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the LODR Regulations to the extent applicable.
- Obtain sufficient appropriate audit evidence regarding the Annual Standalone Financial Results/ Financial Information of the entities within the Group to express an opinion on the Annual Consolidated Financial Results. We are responsible for the direction, supervision and performance of the audit of financial information of such entities included in the Annual Consolidated Financial Results of which we are the independent auditors.

Materiality is the magnitude of misstatements in the Annual Consolidated Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Consolidated Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Consolidated Financial Results.

We communicate with those charged with governance of the Holding Company and such other entities included in the Consolidated Financial Results of which we are the independent auditors 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.

(b) Review of the Consolidated Financial Results for the half year ended March 31, 2026

We conducted our review of the Consolidated Financial Results for the half year ended March 31, 2026 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 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 SAs specified under section 143(10) of the Act 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.

The Statement includes the results of the entities as listed under paragraph (a)(i) of Opinion and Conclusion section above.

We also performed procedures in accordance with the circular issued by the SEBI under Regulation 33(8) of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended, to the extent applicable.

Other Matters

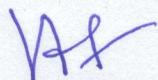
- The Statement includes the results for the half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the first half year of the current financial year which were subject to limited review by us. Our report is not modified in respect of this matter.

Our opinion on the Statement is not modified in respect of this matter.

For VAPS & Company

Chartered Accountants

ICAI Firm Registration Number: 003612N



Vinayak Aggarwal

Partner

Membership Number: 537842

UDIN : 26537842ZVMMAP4317



Place : New Delhi

Date : May 13, 2026

Divine Power Energy Limited

CIN: L27320MH2001PLC470559

Registered Office: Shop No.19, Annex Mall(Carnival Cinema), Western Express, HWY, Siddharth Nagar, Borivali East, Mumbai, Maharashtra, India-400066

STATEMENT OF CONSOLIDATED FINANCIAL RESULTS FOR THE YEAR ENDED MARCH 31, 2026

Particulars	[Indian Rupees (INR) in Lakhs, except EPS]		
	Half year ended March 31, 2026	Half year ended Sep 30, 2025	Year ended March 31, 2026
	(Unaudited)	(Unaudited)	(Audited)
I Revenue from operations	34,647.44	27,948.58	62,596.02
II Other income	113.36	38.84	152.20
III Total income	34,760.80	27,987.42	62,748.22
IV Expenses			
(a) Cost of revenue operations	30,119.50	25,273.45	55,392.95
(b) Purchases of stock in trade	3,895.08	2,496.86	6,391.94
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(4,149.17)	(2,454.31)	(6,603.48)
(d) Employee benefit expenses	233.66	184.88	418.54
(e) Finance cost	675.80	543.26	1,219.06
(f) Depreciation and amortisation expense	232.82	105.32	338.13
(g) Other expenses	1,130.30	774.81	1,905.11
Total expenses	32,137.99	26,924.27	59,062.25
V Profit before taxes (III-IV)	2,622.81	1,063.15	3,685.97
VI Tax Expense:			
(a) Current tax	753.86	274.61	1,028.47
(b) Deferred tax charge /(credit)	(19.13)	5.94	(13.19)
(c) Previous Period's Tax Adjustment	-	-	-
Total tax expense	734.73	280.55	1,015.28
VII Profit for the period/ year (V-VI)	1,888.08	782.60	2,670.69
VIII Paid up equity share capital of INR 10.00 each	2,496.51	2,496.51	2,496.51
IX Earnings per equity share (EPS) of INR 10.00 each			
Basic (in INR)	7.65	3.21	10.83
Diluted (in INR)	7.65	3.21	10.83

Notes :

- The statement of Consolidated Unaudited Financial Results for Half year and Year ended March 31,2026 have been reviewed by the Audit Committee and approved by the Board of Directors at their respective meetings held on May 13,2026.
- Figures for the Half Year ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year and the unaudited figures upto the Half year ended Sep 30,2025 of the financial year. The Standalone Financial Results for the year ended March 31, 2026 have been audited by the Statutory auditors and Standalone Financial Results for the half year ended March 31, 2026 have been reviewed by the statutory auditors.
- The Board of Directors of Divine Power Energy Limited "the Company or the Holding Company") in their meeting held on October 23, 2024 considered and approved the acquisition of whole of the assets and liabilities of Vinlesh Industries Private Limited ('Subsidiary Company') ('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 has paid consideration for the aforesaid acquisition amounting to INR 5,583.21 lakhs to VIPL as at March 31,2025.

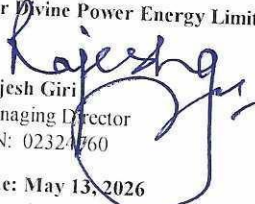
On completion and transfer of shares on April 2,2025, company held 2,51,000 equity shares representing 100.00% of paid up share capital of VIPL. Accordingly, VIPL became a wholly owned subsidiary of the company with effect from April 2,2025.

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

- 5 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'.
- 6 These consolidated financial results have been prepared for the first time for the year ended March 31,2026, consequent to the acquisition of its subsidiary company, Vimlesh Industries Private Limited w.e.f. April 2,2025 in accordance with the Accounting Standards (AS) as prescribed under Section 133 of the Companies Act read with Companies (Accounting Standards) Rules, 2006.
- Since this is the first year of consolidation, comparative figures for the previous financial year have not been presented in the consolidated financial statements.
- 7 Effective November 21,2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. The corresponding all supporting rules under these codes are yet to be notified. The company has accounted for incremental liability, which is not material to the consolidated financial results. The company will continue to monitor the finalization of Central and State Rules and further Government clarifications.
- 8 The Consolidated unaudited financial results for the Half Year ended March 31,2026 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
Managing Director
DIN: 02324760

Date: May 13, 2026
Place: New Delhi

Divine Power Energy Limited

CIN: L27320MH2001PLC470559

Registered Office: Shop No.19, Annex Mall(Carnival Cinema), Western Express, HWY, Siddharth Nagar, Borivali East ,Mumbai ,Maharashtra, India-400066

STATEMENT OF CONSOLIDATED ASSETS AND LIABILITIES AS AT MARCH 31,2026

Particulars	[Indian Rupees (INR) in Lakhs]	
	As at March 31,2026	As at Sep 30,2025
I) EQUITY AND LIABILITIES		
1. SHAREHOLDERS FUND		
(a) Share Capital		
(b) Reserves & Surplus	2,496.51	2,496.51
Total Shareholders funds	10,413.43	8,525.34
	12,909.94	11,021.85
2. NON-CURRENT LIABILITIES		
(a) Borrowings		
(b) Long Term Provisions	3,509.38	2,100.57
Total Non-Current liabilities	52.71	44.12
	3,562.09	2,144.69
3. CURRENT LIABILITIES		
(a) Borrowings		
(b) Trade Payables	12,052.09	8,548.40
(i) Dues of micro and small enterprises	1,905.68	69.64
(ii) Dues of creditors other than micro and small enterprises	2,008.48	3,845.37
(c) Other Current Liabilities	284.26	214.99
(d) Short-term Provisions	978.72	599.62
Total Current liabilities	17,229.22	13,278.02
Total Equity and Liabilities	33,701.25	26,444.56
II. ASSETS		
1. NON-CURRENT ASSETS		
(a) Property, Plant & Equipment	3,984.40	2,490.22
(b) Capital Work in progress	72.24	8.31
(c) Intangible Assets	3,886.93	3,886.33
(d) Long term loans and advances	709.80	799.26
(e) Deferred Tax Assets	39.52	20.39
(f) Other non current assets	301.41	179.53
Total Non current assets	8,994.30	7,384.04
2. CURRENT ASSETS		
(a) Investments	6.70	6.70
(b) Trade Receivables	8,479.24	7,624.05
(c) Inventories	13,888.03	9,491.11
(d) Cash and Cash Equivalents	153.55	881.73
(e) Other bank balances	545.62	165.14
(f) Loans & Advances	955.82	567.20
(g) Other Current Assets	677.99	324.59
Total Current Assets	24,706.95	19,060.52
Total Assets	33,701.25	26,444.56

Divine Power Energy Limited

CIN: L27320MH2001PLC470559

Registered Office: Shop No.19, Annex Mall(Carnival Cinema), Western Express, HWY, Siddharth Nagar, Borivali East ,Mumbai ,Maharashtra, India-400066

STATEMENT OF CONSOLIDATED CASH FLOWS FOR THE YEAR ENDED MARCH 31, 2026

Particulars	Amount in INR lakhs	
	Year ended March 31,2026	Period ended Sep 30,2025
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	3,685.97	1,063.15
Adjustments for :		
(Profit)/Loss on sale of property,plant and equipment	0.11	-
Depreciation and Amortization Expense	338.13	105.32
Interest Income	(103.95)	(33.74)
Provisions For Gratuity	8.34	-
Finance Cost	1,219.04	543.26
Operating profit before working capital changes	5,147.64	1,677.99
Adjustments for (increase)/decrease in Operating Assets:		
(Increase) / Decrease in Trade Receivables	(4,156.24)	(3,327.73)
(Increase) / Decrease in Inventories	(6,767.18)	(2,370.28)
Proceeds/ Repayment Long Term Loans and advances	(77.31)	(2,872.42)
Proceeds/ Repayment Short Term Loans and advances	792.79	992.85
(Increase) / Decrease in Other Current Assets	(223.97)	(191.97)
(Increase) / Decrease in Non current assets	31.88	22.70
(Increase) / Decrease in Other Bank Balances	115.66	129.84
Adjustments for increase/(decrease) in Operating Liabilities		
Increase / (Decrease) in Trade Payables	2,923.80	3,080.12
Increase / (Decrease) Other Current Liabilities	19.36	(49.92)
Increase / (Decrease) in Short Term Provisions	135.82	(2.29)
Increase / (Decrease) in Long Term Provisions	2.37	-
Cash generated from operations	(2,055.38)	(2,911.10)
Income Tax Paid	(419.17)	(32.93)
Net Cash Flow from Operating Activities	(2,474.55)	(2,944.04)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property,Plant and Equipment	(2,856.16)	(1,130.52)
Proceeds from Sale of Property,Plant and Equipment	7.09	0.85
Proceeds/ Repayment Short Term Loans and advances	(645.03)	-
Proceeds/ Repayment Long Term Loans and advances	(531.91)	-
Investment in Fixed Deposit	(366.28)	-
Interest Income	103.95	33.74
Addition in CWIP	(72.24)	-
Net Cash used in investing activities	(4,360.57)	(1,095.93)
C) CASH FLOW FROM FINANCING ACTIVITIES		
Proceeds from issue of share capital	1,632.00	1,632.00
Proceeds/Repayment of Long Term Borrowing	3,324.34	1,602.76
Proceeds/Repayment of Short Term Borrowing	2,613.06	1,591.89
Finance Costs	(1,219.04)	(543.27)
Net cash generated from Financing activities	6,350.36	4,283.38
Net Change in Cash and Cash Equivalents (A+B+C)	(484.76)	243.41
CASH & CASH EQUIVALENT		
Opening Balance	638.31	638.32
Net Change in Cash & Cash Equivalents	(484.76)	243.41
Closing Balance	153.55	881.73

**INDEPENDENT AUDITOR'S REPORT ON AUDIT OF ANNUAL STANDALONE
FINANCIAL RESULTS AND REVIEW OF HALF YEARLY FINANCIAL RESULTS**

**TO THE BOARD OF DIRECTORS OF
DIVINE POWER ENERGY LIMITED**

Opinion and Conclusion

We have (a) audited the Standalone Financial Results for the year ended March 31, 2026 and (b) reviewed the Standalone Financial Results for the half year ended March 31, 2026 (refer 'Other Matter' section below), which were subject to limited review by us, both included in the accompanying "Statement of Standalone Financial Results for the Half year and Year Ended March 31, 2026" of **DIVINE POWER ENERGY LIMITED** (the "Company"), (the "Statement"), being submitted by the Company pursuant to the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended (the "LODR Regulations").

(a) Opinion on Annual Standalone Financial Results

In our opinion and to the best of our information and according to the explanations given to us, the Standalone Financial Results for the year ended March 31, 2026:

- i. are presented in accordance with the requirements of Regulation 33 and Regulation 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, as amended; and
- ii. gives a true and fair view in conformity with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India of the net profits and other financial information of the Company for the year then ended.

(b) Conclusion on Unaudited Standalone Financial Results for the half year ended March 31, 2026

With respect to the Standalone Financial Results for the half year ended March 31, 2026, based on our review conducted as stated in paragraph (b) of Auditor's Responsibilities section below, nothing has come to our attention that causes us to believe that the Standalone Financial Results for the quarter ended March 31, 2026, prepared in accordance with the recognition and measurement principles laid down in the Accounting Standards and other accounting principles generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulation 33 and Regulation 52 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.

Basis for Opinion on the Audited Standalone Financial Results for the year ended March 31, 2026

We conducted our audit in accordance with the Standards on Auditing ("SA"s) specified under Section 143(10) of the Companies Act, 2013 (the "Act"). Our responsibilities under those Standards are further described in paragraph (a) of Auditor's Responsibilities section below. We are independent of the Company in accordance with the Code of Ethics issued by the Institute of Chartered Accountants of India (the "ICAI") together with the ethical requirements that are relevant to our audit of the Standalone Financial Results for the year ended March 31, 2026 under the provisions of the Act and the Rules thereunder, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ICAI's Code of Ethics. We believe that the audit evidence obtained by us is sufficient and appropriate to provide a basis for our audit opinion.



Management's and Board of Directors' Responsibilities for the Statement

This Statement which includes the Standalone Financial Results is the responsibility of the Company's Board of Directors and has been approved by them for the issuance. The Standalone Financial Results for the year ended March 31, 2026 has been compiled from the related audited standalone financial statements. This responsibility includes the preparation and presentation of the Standalone Financial Results for the and year ended March 31, 2026 that give a true and fair view of the net profits and other financial information in accordance with the recognition and measurement principles laid down in the Accounting Standards prescribed under Section 133 of the Act read with relevant rules issued thereunder and other accounting principles generally accepted in India and in compliance with Regulation 33 and Regulation 52 of the LODR Regulations. This responsibility also includes maintenance of adequate accounting records in accordance with the provisions of the Act for safeguarding 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 the 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 Standalone Financial Results that give a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the Standalone Financial Results, the Board of Directors 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 the Board of Directors either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The Board of Directors is also responsible for overseeing the financial reporting process of the Company.

Auditor's Responsibilities

(a) Audit of the Standalone Financial Results for the year ended March 31, 2026

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Results for the year ended March 31, 2026 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 this Standalone Financial Results.

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 Annual Standalone Financial Results, 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board of Directors.
- Evaluate the appropriateness and reasonableness of disclosures made by the Board of Directors in terms of the requirements specified under Regulation 33 and Regulation 52 of the LODR regulations.



- Conclude on the appropriateness of the Board of Directors' 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 ability of the Company 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 Statement 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 Annual Standalone Financial Results, including the disclosures, and whether the Annual Standalone Financial Results represent the underlying transactions and events in a manner that achieves fair presentation.

Materiality is the magnitude of misstatements in the Annual Standalone Financial Results that, individually or in aggregate, makes it probable that the economic decisions of a reasonably knowledgeable user of the Annual Standalone Financial Results may be influenced. We consider quantitative materiality and qualitative factors in (i) planning the scope of our audit work and in evaluating the results of our work; and (ii) to evaluate the effect of any identified misstatements in the Annual Standalone Financial Results.

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.

(b) Review of the Standalone Financial Results for the half year ended March 31, 2026

We conducted our review of the Standalone Financial Results for the half year ended March 31, 2026 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 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 SAs specified under section 143(10) of the Act 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.

Other Matter

- The Statement includes the results for the Half year ended March 31, 2026 being the balancing figure between audited figures in respect of the full financial year and the published year to date figures up to the first half year of the current financial year which were subject to limited review by us. Our report on the Statement is not modified in respect of this matter.

For VAPS & Company

Chartered Accountants

ICAI Firm Registration Number: 003612N


Vinayak Aggarwal

Partner

Membership Number: 537842

UDIN : 26537842SXQZIW8388

Place : New Delhi

Date : May 13, 2026



Divine Power Energy Limited

CIN: L27320MH2001PLC470559

Registered Office: Shop No. 19, Annex Mall (Carnival Cinema), Western Express, HWY, Siddharth Nagar, Borivali East, Mumbai, Maharashtra, India-400066

Amount in INR Lakhs except EPS

STATEMENT OF STANDALONE FINANCIAL RESULTS FOR THE HALF YEAR & YEAR ENDED MARCH 31, 2026

Particulars	Half year ended March 31, 2026 (Unaudited)	Half year ended Sep 30, 2025 (Unaudited)	Half year ended March 31, 2025 (Unaudited)	Year ended March 31, 2026 (Audited)	Year ended March 31, 2025 (Audited)
I Revenue from operations	23,639.05	17,959.24	19,765.02	41,598.29	34,166.78
II Other income	197.32	137.75	28.87	335.07	52.40
III Total income	23,836.37	18,096.99	19,793.89	41,933.36	34,219.18
IV Expenses					
(a) Cost of revenue operations	19,750.87	17,438.28	16,647.86	37,189.15	30,307.57
(b) Purchases of stock in trade	2,684.90	883.67	1,152.88	3,568.57	1,933.47
(c) Changes in inventories of finished goods, work-in-progress and stock-in-trade	(1,958.19)	(1,725.92)	517.16	(3,684.11)	(726.10)
(d) Employee benefit expenses	96.24	76.58	84.92	172.82	167.75
(e) Finance cost	442.85	449.58	309.75	892.43	577.31
(f) Depreciation and amortisation expense	86.85	70.37	70.35	157.22	143.34
(g) Other expenses	548.96	268.49	338.14	817.45	520.86
Total expenses	21,652.48	17,461.05	19,121.06	39,113.53	32,924.20
V Profit before taxes (III-IV)	2,183.89	635.94	672.83	2,819.83	1,294.98
VI Tax Expense:					
(a) Current tax	635.43	162.62	203.02	798.05	361.74
(b) Deferred tax charge / (credit)	(19.40)	(0.39)	(5.40)	(19.79)	7.61
(c) Previous Period's Tax Adjustment	-	-	10.33	-	10.33
Total tax expense	616.01	162.23	207.94	778.26	379.68
VII Profit for the period/ year (V-VI)	1,567.87	473.71	464.88	2,041.57	915.30
VIII Paid up equity share capital of INR 10.00 each	2,496.51	2,496.51	2,376.51	2,496.51	2,376.51
IX Reserves and Surplus				9,784.09	6,230.84
X Earnings per equity share (EPS) of INR 10.00 each					
Basic (in INR)	6.28	1.94	2.15	8.28	4.54
Diluted (in INR)	6.28	1.94	2.15	8.28	4.54

Notes :

- The statement of financial results for Half Year & Year ended March 31, 2026 have been reviewed by the Audit Committee and approved by the Board of Directors of the company at their respective meetings held on May 13, 2026.
- These 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.
- Figures for the Half Year ended March 31, 2026 are the balancing figures between audited figures in respect of the full financial year and the unaudited figures upto the Half year ended Sep 30, 2025 of the financial year. The Standalone Financial Results for the year ended March 31, 2026 have been audited by the Statutory auditors and Standalone Financial Results for the half year ended March 31, 2026 have been reviewed by the statutory auditors.
- 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 - Segment Reporting'.
- Acquisition of Vimlesh Industries Private Limited**
During the year, 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 has paid consideration for the aforesaid acquisition amounting to INR 5,583.21 lakhs to VIPL as at March 31, 2025.
On completion and transfer of shares on April 2, 2025, 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.
- 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 Board 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. Proceeds from the issue were utilised for meeting working capital requirements.
- Effective November 21, 2025, the Government of India has consolidated multiple existing labour legislations into a unified framework comprising four Labour Codes collectively referred to as the 'New Labour Codes'. The corresponding all supporting rules under these codes are yet to be notified. The company has accounted for incremental liability, which is not material to the standalone financial results. The company will continue to monitor the finalization of Central and State Rules and further Government clarifications.
- Previous Period/ Year figures have been regrouped/reclassified, wherever necessary, to conform to current period / year's classification.
- The financial results for the Half Year ended March 31, 2026 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 G.
Managing Director
DIN: 02324766

Date: May 13, 2026
Place: New Delhi

Divine Power Energy Limited

CIN: L27320MH2001PLC470559

Registered Office: Shop No. 19, Annex Mall (Carnival Cinema), Western Express, HWY, Siddharth Nagar, Borivali East, Mumbai, Maharashtra, India-400066

STANDALONE STATEMENT OF ASSETS AND LIABILITIES AS AT MARCH,2026

Amount in INR lakhs

Particulars	As at March 31,2026	As at March 31,2025
<u>I) EQUITY AND LIABILITIES</u>		
1. SHAREHOLDERS FUND		
(a) Share Capital	2496.51	2,376.51
(b) Reserves & Surplus	9784.09	6,230.52
Total Shareholders funds	12,280.60	8,607.03
2. NON-CURRENT LIABILITIES		
(a) Borrowings	1896.86	2,361.06
(b) Long Term Provisions	16.41	19.32
Total Non-Current liabilities	1,913.27	2,380.38
3. CURRENT LIABILITIES		
(a) Borrowings	7919.77	6,411.70
(b) Trade Payables		
(i) Dues of micro and small enterprises	1853.84	100.90
(ii) Dues of creditors other than micro and small enterprises	961.80	415.77
(c) Short-term Provisions	139.57	319.43
(d) Other Current Liabilities	738.33	191.15
Total Current liabilities	11,613.31	7,438.95
Total Equity and Liabilities	25,807.18	18,426.36
<u>II. ASSETS</u>		
1. NON-CURRENT ASSETS		
(a) Property, Plant & Equipment	1313.48	1,014.60
(b) Non Current Investment	5583.21	5,583.21
(c) Long Term Loans & Advances	3149.15	1,300.60
(d) Deferred Tax Assets	25.51	5.71
(e) Other non current assets	94.86	126.75
Total Non current assets	10,166.21	8,030.87
2. CURRENT ASSETS		
(a) Investments	6.70	6.70
(b) Trade Receivables	5644.95	2,888.65
(c) Inventories	9279.74	5,596.52
(d) Cash and Cash Equivalents	63.91	87.33
(e) Other bank balances	179.33	294.98
(f) Loans & Advances	265.20	1,409.07
(g) Other Current Assets	201.14	112.24
Total Current Assets	15,640.97	10,395.49
Total Assets	25,807.18	18,426.36

Divine Power Energy Limited

CIN: L27320MH2001PLC470559

Registered Office: Shop No. 19, Annex Mall (Carnival Cinema), Western Express, HWY, Siddharth Nagar, Borivali East, Mumbai, Maharashtra, India-40006

STATEMENT OF CASH FLOWS FOR THE PERIOD YEAR MARCH 31, 2026

Particulars	Amount in INR lakhs	
	Year ended March 31, 2026	Year ended March 31, 2025
A) CASH FLOW FROM OPERATING ACTIVITIES		
Profit Before Tax	2,819.83	1,294.98
Adjustments for :		
Profit on sale of property, plant and equipment	-	-
Depreciation and Amortization Expense	157.22	143.34
Loss on sale of property, plant & equipment	(292.65)	3.31
Provisions For Gratuity	-	20.51
Interest Income	8.34	(50.22)
Finance Cost	892.43	577.31
Operating profit before working capital changes	3,585.17	1,989.23
Adjustments for (increase)/decrease in Operating Assets:		
(Increase) / Decrease in Trade Receivables	(2,756.30)	(795.86)
(Increase) / Decrease in Inventories	(3,683.22)	(661.51)
(Increase) / Decrease in Short Term Loans and advances	1,143.87	(1,333.20)
(Increase) / Decrease in Other Current Assets	(88.89)	92.38
(Increase) / Decrease in Long Term Loans and advances	(1,848.55)	(1,236.83)
(Increase) / Decrease in Other non current assets	31.88	0.73
(Increase) / Decrease in Other Bank Balances	115.66	(28.42)
Adjustments for increase/(decrease) in Operating Liabilities		
Increase / (Decrease) in Trade Payables	2,298.96	250.05
Increase / (Decrease) Other Current Liabilities	(51.58)	117.74
Cash generated from operations	(1,253.00)	(1,605.69)
Income Tax Paid	(390.40)	(247.02)
Net Cash Flow from Operating Activities	(1,643.40)	(1,852.71)
B) CASH FLOW FROM INVESTING ACTIVITIES		
Purchase of Property, Plant and Equipment	(456.95)	(146.06)
Proceeds from Sale of Property, Plant and Equipment	0.85	37.80
Interest Income	292.65	50.22
Investment in Gold Coins	-	-
Investment In Equity Instruments	-	(5,583.21)
Investment in capital work in progress	-	-
Net Cash used in investing activities	(163.45)	(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	1,508.07	1,044.71
Proceeds/Repayment of Short Term Borrowing	(464.20)	1,942.59
Finance Costs	(892.43)	(577.31)
Net cash generated from Financing activities	1,783.44	7,534.71
Net Change in Cash and Cash Equivalents (A+B+C)	(23.41)	40.75
CASH & CASH EQUIVALENT		
Opening Balance	87.33	46.58
Net Change in Cash & Cash Equivalents	(23.41)	40.75
Closing Balance	63.91	87.33

GSTIN : 09AACCP3274A1ZP

CIN NO. L27320MH2001PLC470559

Mob: 09810161535



DIVINE POWER ENERGY LIMITED

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

To,

Date: 13.05.2026

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: DPEL
ISIN: INE0SCO01019

Subject: Declaration of unmodified opinion on the Audited Financial Results (Standalone) for 31st March, 2025 under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

I Rajesh Giri, Managing Director of Divine Power Energy Limited, having registered office at SH No. 19, Annex Mall (Carnival Cinema), Western Express Hwy, Siddharth Nagar, Borivali East, Mumbai, Maharashtra 400066, hereby declare that the Statutory Auditors of the Company, M/s. VAPS & Company, Chartered Accountants (Firm Registration No. 003612N) have issued an Audit Report with unmodified opinion on the Audited Financial Results (Standalone & Consolidated) of the Company for the financial year ended 31st March, 2026.

Kindly take this declaration on your record.

Thanking you,

For Divine Power Energy Limited

For DIVINE POWER ENERGY LIMITED

Rajesh Giri

Managing Director (Managing Director)

DIN: 02324760

Works : Plot No. 56/1 & 56/2, Site-IV Industrial Area, Sahibabad, Ghaziabad (U.P.)-201010
Registered Office: Shop No. 19, Annex Mall (Carnival Cinema), Western Express, HWY,
Siddharth Nagar, Borivali East, Mumbai, Maharashtra- 400066

E-mail : info@dpel.in • Website : www.dpel.in • Phone : 011-42331980

Annexure-B

The details as required pursuant to Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No.: SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July 2023 are provided below:

Detail of Secretarial Auditor whose name is proposed to conduct Secretarial Audit of Company for the FY 2026-2027:

S. No.	Particulars	Details
1	Name of Entity	Sumit Bajaj & Associates
2	Designation	Secretarial Auditors
3	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment of M/s. Sumit Bajaj & Associates, Peer Reviewed Company Secretary Firm (FRN: S2019DE677200), as the Secretarial Auditors of the Company.
4	Date of appointment / cessation (as applicable)	13.05.2026
5	Brief profile (in case of appointment)	M/s. Sumit Bajaj & Associates, Company Secretaries, is a Peer Reviewed Delhi based firm. Mr. Sumit Bajaj is a qualified Company Secretary with good experience in the areas such as due diligence, listing compliances, SEBI Regulations, Companies Act, Secretarial Audits and RBI Compliances of NBFCs.
6	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-C

Detail of Cost Auditor whose name is proposed for re-appointment to conduct Cost Audit of Company for the FY 2026-2027:

S. No.	Particulars	Details
1	Name of Entity	Pooja Verma & Co.
2	Name of Auditor	Pooja Verma
3	Designation	Cost Auditors
4	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment of M/s. Pooja Verma & Co., Firm (FRN: 002657), as the Cost Auditors of the Company.
5	Date of appointment / cessation (as applicable)	13.05.2026
6	Brief profile (in case of appointment)	M/s. Pooja Verma & Co., Cost Auditors, is a Cost Auditors firm Noida based firm. Ms. Pooja Verma is a qualified Cost auditor with good experience in the areas such as Cost Accounting Principles & Standards, Companies Act & Regulatory Compliance, Financial Analysis & Internal Controls, Audit, Reporting and Documentation Skills etc.
7	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure-D

Detail of Internal Auditor whose name is proposed for re-appointment to conduct Internal Audit of Company for the FY 2026-2027:

S. No.	Particulars	Details
1	Name of Entity	Grover Isha & Co.
2	Name of Auditor	Isha Grover
3	Designation	Internal Auditors
4	Reason for change viz. appointment, resignation, removal, death or otherwise	Re-appointment of M/s. Grover Isha & Co., Firm (FRN: 042778N), as the Internal Auditors of the Company.
5	Date of appointment / cessation (as applicable)	13.05.2026
6	Brief profile (in case of appointment)	M/s. Grover Isha & Co., a Chartered Accountants firm based in Delhi. Ms. Isha Grover is a qualified Chartered Accountant qualified to Conduct Internal Audit with good experience in the areas such as Financial Reporting & Accounting Standards, Operational Process Review, Fraud Detection and Prevention, Data Analysis & ERP Systems etc.
7	Disclosure of relationships between directors (in case of appointment of a director)	Not Applicable

Annexure E
BRIEF DETAILS ON DPEL ESOP SCHEME, 2026

Disclosure(s) of information in terms of Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ("Listing Regulations") read with Para B.10 of Part A of Schedule III of the Listing Regulations and Master Circular No. HO/49/14/14(7)2025-CFD-POD2/I/3762/2026 dated January 30, 2026 issued by the Securities and Exchange board of india.

Sr. No.	Particulars	Description
a)	Brief details of options granted;	The total number of employee stock options ("Options") to be granted under the Divine Power Energy Limited Employee Stock Option Plan 2026 ("ESOP 2026"/"Plan"), shall not exceed 2,00,000 (Two lakhs Only) employee stock options, corresponding to 2,00,000 (Two lakhs) equity shares of the Company (subject to adjustments).
b)	Whether the scheme is in terms of SEBI (SBEB) Regulations, 2021 (if applicable);	Yes, the ESOP 2026 has been prepared in compliance with the provisions of Securities and Exchange Board of India (Share Based Employee Benefits and Sweat Equity) Regulations, 2021 (as amended from time to time) read with all the circulars and notifications issued thereunder ("SEBI SBEB Regulations").
c)	Total number of shares covered by these options	Total number of shares covered by these options Shall not exceed 2,00,000 (Two Lakhs)
d)	Pricing formula	The exercise price for the Options shall not be less than face value of the shares of the Company and shall not exceed the prevailing fair market value of the shares as on the grant date, or exercise price as may be decided by the nomination and remuneration committee (NRC), subject to compliance with the accounting policies laid down under the SEBI Regulations. Each Option, once vested, and if exercised will entitle the eligible employee such that each such Option will confer a right upon the eligible employee to apply for 1 (One) share of the Company.
e)	Options vested	NIL
f)	Time within which option may be exercised	The vesting period shall be 1 year from the date of grant of options. The vested options may be exercised by the Eligible Employee within a period that shall not exceed 4 (Four) years from the date of vesting of such Options.
g)	Options exercised	NIL
h)	Money realized by	NIL

	exercise of options	
i)	The total number of shares arising as a result of exercise of option	NIL
j)	Options lapsed	NIL
k)	Variation of terms of options	NIL
l)	Brief details of significant terms	The ESOP 2026 shall be administered and implemented directly by the Company, in accordance with the provisions of the ESOP 2026. The Nomination and Remuneration Committee ("NRC") shall administer the ESOP 2026 and shall exercise all rights, powers and obligations in relation to the implementation and operation of the ESOP 2026. The ESOP 2026 shall involve direct grant of Options by the Company to the eligible employees and consequent allotment of equity shares by the Company upon exercise of such Options, in accordance with the terms of the ESOP 2026 and applicable laws. The grant of Options shall be based upon the eligibility criteria stipulated under the DPEL ESOP Scheme 2026. The NRC shall be empowered to, in compliance with applicable laws, formulate, amend and rescind the rules relating to the ESOP 2026 and to make such determinations as may be necessary or desirable for the effective administration and implementation of the ESOP 2026. The NRC shall have the powers to, inter alia, identify the eligible employees, determine the quantum of Options to be granted (subject to the prescribed ceiling), fix the grant date, vesting schedule, exercise period and exercise date, and prescribe the terms and conditions of the Options (including exercise price, modifications thereto, lapse of vested/unvested Options, and lock-in conditions, if any).
m)	Subsequent changes or cancellation or exercise of such options	NIL
n)	Diluted earnings per share pursuant to issue of equity shares on exercise of options.	NIL

ANNEXURE - F

BRIEF DETAILS ON INVESTMENT & ACQUISITION

Disclosure of information pursuant to Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular No. SEBI/HO/CFD/CFD-PoD-1/P/CIR/2023/123 dated 13th July, 2023.

Particulars	Details of such event
Name of the Entity	WIREONIX PRIVATE LIMITED
CIN/ Registration No.	U27320DL2025PTC460824
Address	1291, S/F, Janta Flat, GTB Enclave, North East Delhi, Delhi, India, 110093
Authorized Capital/Nominal Capital	INR 15,00,000
Paid Up Capital	INR 1,30,000
Turnover	NIL
Whether the acquisition would fall within related party transaction(s) and whether promoter/ promoter group / group companies have any interest in the entity being acquired? If yes, nature of interest and details thereof and whether the same is done at "arm's length"	The shareholding of the Company in Wireonix Private Limited ("Target Company") prior to the acquisition/investment was Nil. Consequent to the aforesaid acquisition, Wireonix Private Limited shall become a "Subsidiary" of Divine Power Energy Limited. All transactions are done at arm's length basis.
Industry to which the entity being acquired belongs	Manufacturing of Non-Ferrous Metals.
Object and effects of acquisition (including but not limited to, reasons for acquisition of target entity, if its business is outside the main line of business of the listed entity);	The object of the acquisition is to make an investment in a private company operating in the same business segment, considering its strong future growth potential and strategic business synergies and expansion . Pursuant to the acquisition, the said private company shall become a subsidiary of the Company.
Brief details of any governmental or regulatory approvals required for the acquisition	Not Applicable
Indicative time period for completion of the acquisition;	Within 1 month
Nature of consideration whether cash consideration or share swap and details of the same;	Cash
Cost of acquisition or the price at which the shares are acquired;	INR 1,56,000
Percentage of shareholding / control acquired and / or number of shares acquired;	In excess of 50% of its paid-up share capital.
Brief background about the entity acquired in terms of products/line of business acquired, date of incorporation, history of last 3 years	Wireonix Private Limited was incorporated as a Private Limited Company under the provisions of the Companies Act, 2013 vide Certificate of

turnover, country in which the acquired entity has presence and any other significant information (in brief)	Incorporation dated 31st December, 2025 bearing Corporate Identification Number U27320DL2025PTC460824 issued by Registrar of Companies, Delhi II and having its registered office at 1291, S/F, Janta Flat, GTB Enclave, North East Delhi, Delhi, India, 110093, is engaged in the business of manufacturing of electronic and electric wires and cables (insulated wire and cable made of steel, copper, aluminium)
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Annexure-G
BRIEF DETAILS ON NON-CONVERTIBLE DEBENTURES

Brief details, as required under Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with the SEBI Circular No. CIR/CFD/CMD/4/2015 dated 9th September, 2015, SEBI/HO/CFD/CFD-PoD1/P/CIR/2023/123 dated 13th July, 2023 and SEBI Master Circular No. SEBI/HO/CFD/PoD2/CIR/P/0155 dated 11th November, 2024 as amended:

Serial No.	Particulars	Disclosures
1.	Type of securities proposed to be issued [viz. Equity Shares, convertibles, Non-Convertible Debentures (NCDs)]	Unsecured, Listed, Taxable, Redeemable, Transferable, Non-Convertible Debentures (NCDs).
2.	Type of issuance (further public offering, rights issue, depository receipts (ADR/GDR), qualified institutions placement, preferential allotment etc.)	Issue of NCDs on private placement basis to identified eligible investors.
3.	Total number of securities proposed to be issued or the total amount for which the securities will be issued (approximately);	Issue Size: Up to 5,000 (Five Thousand), Fully Paid, Secured, Rated, Listed, Taxable, Redeemable, Transferable, Non-Convertible Debentures, each having a face value of INR 1,00,000/- (Indian Rupees One Lakh only) for cash, at par, aggregating up to INR 50,00,00,000/- (Indian Rupees Fifty Crores Only) on a private placement basis.
4.	Size of the issue	INR 50,00,00,000/- (Indian Rupees Fifty Crores Only)
5.	Whether proposed to be listed? If yes, name of the stock exchange(s)	Yes, National Stock Exchange (NSE).
6.	Tenure of the instrument - date of allotment and date of maturity	Date of Allotment- As may be approved by the Board of Directors. Date of Maturity- Up to 36 months from the Deemed Date of Allotment.
7.	Coupon / interest offered, schedule of payment of coupon/interest and Principal	Coupon Type- Fixed Coupon Rate- 12% per annum payable monthly on Coupon Payment Date(s). Coupon Payment Frequency- Monthly and on Final Redemption Date. Coupon Payment Dates- Monthly on the 11 th day of every month till the Final Redemption Date.
8.	Charge / security, if any, created over the assets	Unsecured
9.	Special right / interest / privileges attached to	NIL

	the instrument and changes thereof	
10.	Delay in payment of interest / principal amount for a period of more than three months from the due date or default in payment of interest / principal	If, at any time, a Payment Default occurs, the Issuer agrees to pay additional coupon at the rate of 2% (Two Percent) per annum over and above the applicable Coupon Rate on all amounts outstanding NCDs (including the Outstanding Principal Amounts and any accrued but unpaid coupon) from the date of occurrence of such Payment Default until such default is cured or the Debentures are fully redeemed.
11.	Details of any letter or comments regarding payment/non-payment of interest, principal on due dates, or any other matter concerning the security and / or the assets along with its comments thereon, if any	If, at any time, a Payment Default occurs, the Issuer agrees to pay additional coupon at the rate of 2% (Two Percent) per annum over and above the applicable Coupon Rate on all amounts outstanding NCDs (including the Outstanding Principal Amounts and any accrued but unpaid coupon) from the date of occurrence of such Payment Default until such default is cured or the Debentures are fully redeemed. If, at any time, any other Event of Default occurs, breach of any terms/ covenant (not limited to Financial Covenant, Holding & Management Covenant, Rating Covenant, Reporting Covenant), obligation, representation or warranty of the Issuer and any other obligations of the Issuer under the Transaction Documents, the Issuer agrees to pay an additional coupon at the rate of 2% (Two Percent) per annum over and above the applicable Coupon Rate on all amounts outstanding from the date of occurrence of such a breach/default, until the Debentures are fully redeemed or till the covenants criteria/breach has been rectified. Breach of any such covenant including additional coupon may be waived, at the Option of the Debenture trustee

		(Acting on behalf of Majority Debenture holders).
12.	Details of redemption of debentures	Redeemable on or before maturity, as the parties mutually agree.
13.	Any cancellation or termination of proposal for issuance of securities including reasons thereof	NIL

For DIVINE POWER ENERGY LIMITED

Rajesh
(Managing Director)