

Date: 29<sup>th</sup> November, 2020

To

Bombay Stock Exchange Limited  
Phiroze Jeejeebhoy Towers  
Rotunda Bldg, Dalal Street  
Mumbai- 400 051

Dear Sir/ Ma'am,

**Sub: Submission of Unaudited Financial Results along with Cash Flow Statement**  
**for the quarter and half year ended on 30<sup>th</sup> September, 2020**  
**Ref: Script Code: 526285, ISIN: INE666B01018**

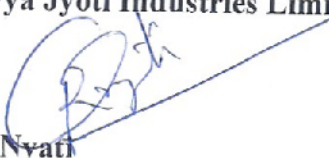
In consonance with the provision of SEBI (LODR) Regulations 2015, we are hereby again submitting revised standalone "Un audited Financial Results" along with cash flow statement for the quarter and half year ended on 30<sup>th</sup> September, 2020 as approved and taken on record by the Board.

This is for the information of the Exchange and Members thereof.

Kindly take the same on record.

Thanking You

for Divya Jyoti Industries Limited

  
Gopal Nyati  
Whole Time Director  
DIN: 00784071

## **DIVYA JYOTI INDUSTRIES LIMITED**

Corporate Office : 201-204, B.M. Tower, Opp. Lotus Electronics, Sapna-Sangeeta Road, Indore-452 001 (M.P.)  
Ph.: +91-731-4010900-901, Fax: +91-731-4010902 | E-mail: corp@divyajyoti.net

Regd. Office : M-19-39, Sector-III, Industrial Area, Pithampur-454 774, Dist. Dhar (M.P.) Ph.: +91-7292-421900-901, Fax : +91-7292-421947  
E-mail: works@divyajyoti.net web: www.divyajyoti.net CIN : L15143MP1992PLC007090 GST No. : 23AABCD0732C1ZJ

# Anubhav Pradhan & Co.

Chartered Accountants

ICAI Reg. No. FRN 013822C

1st Floor, Ghaadiwala Complex, 10, Bakhtawar Marg,  
Freeganj, Ujjain (M.P.) 456010  
Ph.: +91-734-2521828, 4012110 Mob. +91-94251 95868  
ujjaintr@gmail.com, anubhavpradhan@hotmail.com

Date .....

**Limited Review Report On Quarterly Financial Results of the Company**  
**Pursuant to the Regulation 33 of the SEBI (Listing Obligation and Disclosure Requirement)**  
**Regulations 2015**

To  
Board of Directors  
Divya Jyoti Industries Limited

We have reviewed the accompanying statement of unaudited financial results of Divya Jyoti Industries Limited for the period ended 30<sup>th</sup> September, 2020. This statement is the responsibility of the Company's Management and has been approved by the Board of Directors. Our responsibility is to issue a report on these financial statements based on our review.

We conducted our review of the statement in accordance with the standard on Review Engagement (SRE) 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity", issued by the Institute of Chartered Accountants of India. The standard requires that we plan and perform the review to obtain moderate assurance as to whether the financial statements are free of material misstatement. A review is limited primarily to inquire of company personnel and analytical procedures applied to financial data and thus provides less assurance than an audit. We have not performed applied to financial data and thus provide less assurance than an audit. We have not performed an audit and accordingly, we do not express audit opinion.

Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement of unaudited financial results 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 including the manner in which it is to be disclosed, or that it contains any material misstatement.

Our conclusion is not modified in respect of this matter.

Place: Indore  
Dated: 13/11/2020



For Anubhav Pradhan & Co.  
Chartered Accountants  
FRN No. 013822C

CA. Anubhav Pradhan, Partner  
M. No. 113980

UDIN : 20113980AAAAAYT6075



**Statement of Standalone Unaudited Financial Results for the Quarter and Half Year Ended on 30th September 2020**  
As per Schedule III of the Companies Act, 2013

**DIVYA JYOTI**

PART I	PARTICULARS						(Rs. in Lacs except per share data)
		Quarter Ended			Six Months Ended		Year Ended
		Current three months ended	Previous three months ended	Corresponding Previous three months ended	Year to date figures for current period ended	Year to date figures for previous year ended	Previous Year Ended
		30/09/2020 Unaudited	30/06/2020 Un audited	30/09/2019 Un audited	30/09/2020 Unaudited	30/09/2019 Unaudited	31/03/2020 Audited
I	Revenue from Operations	0.00	0.00	0.00	0.00	0.00	0.00
II	Other Income	0.00	0.04	0.00	0.05	0.01	0.02
III	<b>Total Income (I+II)</b>	<b>0.00</b>	<b>0.04</b>	<b>0.00</b>	<b>0.05</b>	<b>0.01</b>	<b>0.02</b>
IV	Expenses						
	a) Cost of material consumed	0.00	0.00	0.00	0.00	0.00	0.00
	b) Purchases of Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	0.00
	c) Changes in inventories of finished goods, work-in-progress and Stock-in-Trade	0.00	0.00	0.00	0.00	0.00	165.89
	d) Employee benefit expenses	0.59	0.18	1.15	0.77	1.69	2.60
	h) Finance Cost	1.79	3.94	6.33	5.73	15.86	11.52
	e) Depreciation and amortisation expenses	0.49	0.76	0.36	1.25	1.90	2.65
	g) Other Expenses	5.82	0.66	5.50	6.48	13.76	41.90
	<b>Total Expenses (IV)</b>	<b>8.68</b>	<b>5.53</b>	<b>13.34</b>	<b>14.23</b>	<b>33.21</b>	<b>244.55</b>
V	<b>Profit/(loss) before exceptional items and Tax (III-IV)</b>	<b>(8.68)</b>	<b>(5.49)</b>	<b>(13.34)</b>	<b>(14.18)</b>	<b>(33.20)</b>	<b>(244.53)</b>
VI	Exceptional Items	0.00	0.00	0.00	0.00	0.00	0.00
VII	<b>Profit/(loss) before Tax (PBT) (V-VI)</b>	<b>(8.69)</b>	<b>(5.49)</b>	<b>(13.34)</b>	<b>(14.18)</b>	<b>(33.20)</b>	<b>(244.53)</b>
VIII	Tax Expenses						
	1) Current Tax	0.00	0.00	0.00	0.00	0.00	0.00
	2) Deferred Tax	0.00	0.00	0.00	0.00	0.00	1.05
	<b>Total tax expenses</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1.05</b>
IX	<b>Profit/(loss) for the period from continuing operations</b>	<b>(8.69)</b>	<b>(5.49)</b>	<b>(13.34)</b>	<b>(14.18)</b>	<b>(33.20)</b>	<b>(245.59)</b>
X	Profit from discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XI	Tax expenses of discontinued operations	0.00	0.00	0.00	0.00	0.00	0.00
XII	Profit from discontinued operations (After tax) (X-XI)	0.00	0.00	0.00	0.00	0.00	0.00
XIII	<b>Profit/(loss) for the period (IX+XII)</b>	<b>(8.69)</b>	<b>(5.49)</b>	<b>(13.34)</b>	<b>(14.18)</b>	<b>(33.20)</b>	<b>(245.59)</b>
XIV	Other Comprehensive income						
	a) (i) Items that will not be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	a)(ii) Income tax relating to items that will not be classified to profit and loss	0.00	0.00	0.00	0.00	0.00	0.00
	b) (i) Items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
	b) (ii) income tax relating to items that will be reclassified to profit or loss	0.00	0.00	0.00	0.00	0.00	0.00
XV	<b>Total Comprehensive Income for the period (XIII+XIV)(Comprising Profit/(loss) and Other Comprehensive Income for the period)</b>	<b>(8.69)</b>	<b>(5.49)</b>	<b>(13.34)</b>	<b>(14.18)</b>	<b>(33.20)</b>	<b>(245.59)</b>
XVI	Earning per share (Basic & Diluted)(of Rs. 10/-each) for continuing operations	(0.08)	(0.05)	(0.13)	(0.14)	(0.32)	(2.38)
XVII	Earning per share (Basic & Diluted)(of Rs. 10/-each) for discontinued operations						0.00
XVIII	Earning per share (Basic & Diluted)(of Rs. 10/-each) for discontinued operations & continuing operations	(0.08)	(0.05)	(0.13)	(0.14)	(0.32)	(2.38)

- NOTES
- The above results were reviewed by the Audit Committee and approved by the Board of Directors at their meeting held on 13.12.2020. The Statutory Auditor have carried out a limited review of the above results.
  - The company is operating in one segment.
  - Corresponding figures for the previous period have been regrouped/reclassified to make them comparable with those of current period and negative figures are shown in brackets and due to excess provision in finance cost in the previous quarter, the finance cost in the current quarter is in negative.

For Divya Jyoti Industries Limited

Gopal Nyati  
Whole Time Director and CFO  
DIN : 00784071

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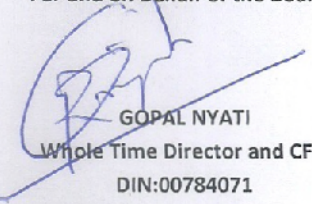
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**Divya Jyoti Industries Limited**  
**Standalone Statement of Assets and Liabilities as at 30th September 2020**

(Amt. in Rs.)

	Particulars	As at 30th Sep., 2020	As at 31st March, 2020
<b>A</b>	<b>ASSETS</b>		
<b>(1)</b>	<b>Non-current assets</b>		
a	Property, Plant and Equipment	146320332	146445163
b	Financial Assets		
i	Investments	29000	29000
ii	Others (Bank FDRs)	31000	31000
c	Other non-current assets	25538414	25754414
<b>(2)</b>	<b>Current assets</b>		
a	Inventories	40547	40547
b	Financial Assets		
i	Trade receivables	400333144	401614529
ii	Cash and cash equivalents	992603	627906
iii	Bank Balances other than Cash & Cash Equivalents	220414	220414
iv	Others (Interest accrued)	65554	65554
c	Other current assets	11626801	11612901
	<b>Total Assets</b>	<b>585197809</b>	<b>586441428</b>
<b>B</b>	<b>EQUITY AND LIABILITIES</b>		
<b>(1)</b>	<b>Equity</b>		
a	Equity Share capital	103000000	103000000
b	Other Equity	(1335125)	82622
	<b>LIABILITIES</b>		
<b>(2)</b>	<b>Non-current liabilities</b>		
a	Financial Liabilities		
i	Borrowings	72162840	71641102
b	Deferred tax liabilities (Net)	25121616	25121616
c	Other non-current liabilities	339771	339771
<b>(3)</b>	<b>Current liabilities</b>		
a	Financial Liabilities		
i	Borrowings	328936919	328936919
ii	Trade payables	31665314	31765314
b	Other Current Liabilities	25214190	25461800
c	Provisions	92284	92284
	<b>Total Equity and Liabilities</b>	<b>585197809</b>	<b>586441428</b>

For and on Behalf of the Board

  
**GOPAL NYATI**  
 Whole Time Director and CFO  
 DIN:00784071

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Divya Jyoti Industries Limited  
Cash Flow Statement for the year ended 30th September, 2020

(Amt. in Rs.)

Particulars	For the period ended 30th Sep., 2020	For the year ended 31st March, 2020
<b>A. Cash Flow from Operating Activities</b>		
Profit Before Tax	(1417747)	(24453414)
<b>Adjustments for:</b>		
(a) Utilised from Reserve	-	-
(b) Depreciation and Amortisation Expense	124831	265170
(c) Finance Costs	572985	1152176
(d) Interest Income	(4780)	(2074)
	693036	1415273
<b>Operating Profit before Working Capital Changes</b>	<b>(724711)</b>	<b>(23038142)</b>
<b>Changes in Working Capital:</b>		
<b>Adjustments for (increase) / decrease in operating assets:</b>		
(a) Inventories	-	19950062
(b) Trade Receivables	1281386	9184342
(c) Other Current Assets	(13900)	373958
<b>Adjustments for increase / (decrease) in operating liabilities:</b>		
(a) Trade Payables	(100000)	(2074797)
(b) Other Current Liabilities	(247610)	(3283630)
(c) Provisions	0	(77500)
	919876	24072435
<b>Cash Generated from Operations</b>	<b>195164</b>	<b>1034293</b>
(a) Net Tax paid	-	-
<b>Net Cash Flow from / (used in) Operating Activities (A)</b>	<b>195164</b>	<b>1034293</b>
<b>B. Cash Flow From Investing Activities:</b>		
(c) Other Non-Current Assets	216,000	(2000)
(d) Interest Income	4780	2074
<b>Net Cash Flow from / (used in) Investing Activities (B)</b>	<b>220780</b>	<b>74</b>
<b>C. Cash Flow From Financing Activities:</b>		
(a) Proceeds from Long-Term Borrowings	521738	(237337)
(c) Net increase / (decrease) in Working Capital Borrowings	-	(2500000)
(d) Finance Costs	(572985)	(1152176)
<b>Net Cash Flow from / (used in) Financing Activities (C)</b>	<b>(51247)</b>	<b>(3889513)</b>
(a) Net Increase in Cash and Cash Equivalents	364698	(2855146)
(b) Cash and Cash Equivalents at beginning of the year	848320	3703466
(c) Cash and Cash Equivalents at the end of the year	1213018	848320
Note : The above Cash Flow Statement has been prepared under the "Indirect Method" as set out in Indian Accounting Standard- 7 on "Cash Flow Statement"		

For and on behalf of the Board of Directors

Gopal Nyati

Whole Time Director & CFO

DIN : 00784071

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