

DISHA RESOURCES LIMITED

CIN: L74110GJ1995PLC024869

Registered office: 3, Rajesh Apartment, B/h, Ajanta Comm. Estate Off Ashram Road,
Ahmedabad-380014

Contact: 079-2754-0790, 079-27543060

E-mail: disharesourceslimited@gmail.com **Website:** www.disharesourcesltd.com

DRL/SE/2023-24/P30

12th August, 2023

To,
The Manager, Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street, Mumbai- 400001

Dear Sir/Madam,

Sub: Outcome of Board Meeting held on 12th August, 2023

Ref: Company Code: BSE: 531553

With regard to above this is to inform you that a meeting of Board of Directors was held today, Saturday, 12th August, 2023, which Commenced at 3:00 p.m. and concluded 05:00 p.m. and the Board considered the following agenda items along with other agenda items:

1. Approved Unaudited Standalone Financial Results for the First Quarter and three months ended as on 30th June, 2023 along with limited review report given by the auditor M/s S N Shah & Associates. ***Enclosed***
2. Proposed for regularization of Mr. Rahul Fulchand Ramteke as Non-executive Non-Independent Director of the Company to the members.
3. To fix date, day, time and venue to convene Annual General Meeting.
4. Approved notice of convening 28th Annual General Meeting of the Company.
5. Noting of Secretarial Audit Report.
6. Approval of the Directors' Report and its annexure for the financial year ended on 31st March, 2023.
7. Appointment of Scrutinizer for 28th Annual General Meeting.
8. Any other business with the consent of the Chair.

You are requested to kindly intimate the members of Stock Exchange and public at large accordingly.

Thanking You,

Faithfully Yours,

FOR DISHA RESOURCES LIMITED

Ms. Dhvani Nagar
Company Secretary and Compliance Officer
(Membership No: A71158)

ENCL: As above



Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**To The Board of Directors of
Disha Resources Limited
Ahmedabad**

1. We have reviewed the accompanying statement of Standalone Unaudited Financial Result of **M/s. Disha Resources Limited** ("the Company") for the Quarter ended on June 30, 2023, 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 has been approved by the Board of Directors, has been prepared in accordance with the accounting principles laid down in Indian Accounting Standard 34 "Interim Financial Reporting" ("Ind AS 34"), prescribed under section 133 of the Companies Act, 2013 ("the Act"), and rules thereunder, requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, and other accounting principles generally accepted in India. 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 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. This Standard requires that we plan and perform the review to obtain moderate assurances as to whether the Financial Statements are free of material misstatement. A review is limited primarily to inquiries of company personnel and analytical procedures applied to financial data and thus provide less assurances than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Ahmedabad (HO)

Sapan House, C.G Road,
Opp. Municipal Market,
Navrangpura, Ahmedabad.
© 9825048898. (O) 079-40098280.



Surat Branch

801, Center Point,
Ring Road,
Surat - 385002



Gandhidham Branch

204, Sunshine Arcade,
Gandhidham-Kutch - 370201

4. 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 the Indian Accounting Standards, prescribed under Section 133 of the Companies Act, 2013 read with relevant rules issued there under and other recognized accounting practices and policies generally accepted in India, has not disclosed the information required to be disclosed in terms of Regulations 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, S.N. SHAH & ASSOCIATES,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: 109782W**

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**FIROJ G. BODLA
PARTNER**

M. NO.: 126770

DATE: AUGUST 12, 2023

PLACE: AHMEDABAD

UDIN: 23126770 BQ/N HCA 2907

DISHA RESOURCES LIMITED

Registered Office: 3, Rajesh Apartment, B/H Ajanta Commercial Estate, Off Ashram Road, Ahmedabad, Gujarat 380014

CIN : L74110GJ1995PLC024869 website : www.disharesourcesltd.com email : disharesourceslimited@gmail.com Tel : Ph. No.: +91-79-2754 0790

Statement of Standalone Unaudited Financial Results for the Quarter Ended on 30th June, 2023

		(Rs. In Lakhs)		
	Particulars	Quarter ended on		
		30.06.2023	31.03.2023	30.06.2022
		(Unaudited)	(Audited)	(Unaudited)
				(Audited)
I	Revenue from Operations	-	143.75	-
II	Other Income	275.26	27.74	-
III	Total Income (I+II)	275.26	171.49	-
IV	Expenses			
	(a) Cost of Materials Consumed	-	-	-
	(b) Purchases of Stock-in-Trade	-	142.06	-
	(c) Change in inventories of finished goods, Stock-in-trade and work-in-progress	-	-	-
	(d) Employee Benefits Expense	3.48	3.21	3.96
	(e) Finance Costs	0.01	0.01	0.02
	(f) Depreciation and Amortisation Expense	-	-	-
	(f) Other Expenses	6.03	3.92	4.40
	Total Expenses (IV)	9.52	149.20	8.36
V	Profit/(Loss) before exceptional items and tax (III-IV)	265.74	22.29	(8.36)
VI	Exceptional Items	-	-	-
VII	Profit/(Loss) before tax (V-VI)	265.74	22.29	(8.36)
VIII	Tax Expenses:			
	(i) Current Tax	(44.36)	(3.48)	-
	(ii) MAT Credit	14.79	1.50	-
	(iii) Deferred Tax	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	236.17	20.31	(8.36)
X	Profit/(Loss) from discontinued operations	-	-	-
XI	Tax expense of discontinued operations	-	-	-
XII	Profit/(Loss) from discontinued operations after tax (X-XI)	-	-	-
XIII	Profit/(loss) for the period (IX+XII)	236.17	20.31	(8.36)
XIV	Other Comprehensive Income			
	A- (i) Items that will not be reclassified to profit or loss			
	Changes in Fair Value Equity instruments through other comprehensive income	5.59	(670.17)	(122.75)
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(1.63)	195.16	30.89
	B- (i) Items that will be reclassified to profit or loss	-	-	-
	(ii) Income tax relating to items that will be reclassified to profit or loss	-	-	-
XV	Total Comprehensive Income for the period (XIII+XIV)	240.13	(454.70)	(100.22)
	(Comprising Profit/(Loss) and other Comprehensive Income for the period)			
XVI	Paid Up Equity Share Capital (Face Value of Rs.10/- each)	731.55	731.55	731.55
XVII	Other Equity (excluding Revaluation Reserve)	2,904.22	2,729.28	2,041.17
XVIII	Earning per equity share (for continuing operation);			
	(1) Basic	3.28	(6.22)	(1.37)
	(2) Diluted	3.28	(6.22)	(1.37)
XIX	Earning per equity share (for discontinued operation);			
	(1) Basic	-	-	-
	(2) Diluted	-	-	-
XX	Earning per equity share (for discontinued & continuing operations)			
	(1) Basic	3.28	(6.22)	(1.37)
	(2) Diluted	3.28	(6.22)	(1.37)

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Segmentwise Revenue, Results, Assets and Liabilities (Standalone)

(Rs. In Lakh)

Sr. No.	Particulars	Quarter ended on			Year ended on
		30.06.2023	31.03.2023	30.06.2022	31.03.2023
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	SEGMENT REVENUE:				
-	Trading In Shares	-	-	-	-
-	Trading Others	-	143.75	-	371.19
	TOTAL SEGMENT REVENUE	-	143.75	-	371.19
2	SEGEMENT RESULTS:				
-	Trading In Shares				
	Purchases	-	-	-	-
	Add\ (Less): Changes in Inventory	-	-	-	-
	Other Expenses	-	-	-	-
	Segment Results	-	-	-	-
-	Trading Others				
	Purchases	-	142.06	-	367.96
	Add\ (Less): Changes in Inventory	-	-	-	-
	Other Expenses	-	-	-	0.05
	Segment Results	-	1.69	-	3.18
	Total Segment Results	-	1.69	-	3.18
	Add: Unallocable Corporate Income	275.26	27.74	-	67.70
	Less: Unallocable Corporate Expenses (Net)	(9.52)	(7.14)	(8.36)	(26.35)
	Less: Exceptional Items	-	-	-	-
	Profit Before Tax	265.74	22.29	(8.36)	44.53
3	SEGEMENT ASSETS:				
-	Trading In Shares	-	-	-	-
-	Trading Others	10.92	180.40	41.23	180.40
	Add: Unallocable Assets	3,897.43	3,677.61	3,057.04	3,677.61
	Total Segment Assets	3,908.35	3,858.01	3,098.27	3,858.01
4	SEGEMENT LIABILITIES:				
-	Trading In Shares	-	-	-	-
-	Trading Others	-	168.10	19.67	168.10
	Add: Unallocable Liabilities	272.58	229.08	305.88	229.08
	Total Segment Liabilities	272.58	397.18	325.55	397.18
5	CAPITAL EMPLOYED:				
	Equity Share Capital	731.55	731.55	731.55	731.55
	Other Equity	2,904.22	2,729.28	2,041.17	2,729.28
	Total Capital Employed	3,635.77	3,460.83	2,772.72	3,460.83

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Note:

- 1 The above financial results recommended by the Audit Committee are considered and approved by the Board of Directors at its meeting held on August 12, 2023. The Statutory Auditors of the Company have carried out Limited Review as required under Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.
- 2 Based on the management approach as defined in Ind-AS-108 "Operating Segments", the Chief Operating Decision maker evaluates performance of the company and allocates resources based on the analysis of various performance indicators by business segments and accordingly the company has identified two reportable segments i.e. Trading In Shares and Trading Others, the details whereof have been given above.
- 3 Company had received Nil complaint from shareholder during the Quarter ended on 30.06.2023.
- 4 The financial results of the company have been prepared in accordance with Indian Accounting Standards (IND AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 as amended by the Companies (Indian Accounting Standards) (Amendment) Rules, 2016.
- 5 As per Section 2(57) of the Companies Act, 2013 "net worth" means the aggregate value of the paid-up share capital and all reserves created out of the profits and securities premium account and debit or credit balance of profit and loss account, after deducting the aggregate value of the accumulated losses, deferred expenditure and miscellaneous expenditure not written off, as per the balance sheet as at the reporting period, but does not include reserves created out of revaluation of assets, write-back of depreciation and amalgamation.

Particulars	Amount (Rs. In Lakhs)
Equity Share Capital Fully Paid Up	731.55
Other Equity Including Reserve for Equity Instrument Through Other Comprehensive Income (OCI)	2,904.22
Less: Reserve for Equity Instrument Through Other Comprehensive Income (OCI) created out of Fair Valuation of Investment in Shares	(2,476.16)
Net Worth As Per Section 2(57)	<u>1,159.61</u>

6 Figures have been regrouped, reclassified and rearranged wherever necessary.

7 The above results of the Company are available on the Company's website www.disharesourcesltd.com and also on www.bseindia.com

DATE :- 12th August, 2023

PLACE :- AHMEDABAD

FOR AND ON BEHALF OF THE BOARD
DISHA RESOURCES LIMITED



KRISHNA AWATAR KABRA
MANAGING DIRECTOR
DIN: 00650817