

DISHA RESOURCES LIMITED

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

PHONE: (OFF). 2754-0790, 27543060 **E-MAIL:** info@aacl.co.in

CIN: L74110GJ1995PLC024869

Website: www.aacl.co.in

DRL/SE/2021-22/P18

August 13, 2021

To,
The Manager, Listing
BSE Limited
Phiroze Jeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Dear Sir/Madam,

Sub: Outcome of Board Meeting
Ref: Company Code: BSE: 531553

With regard to above this is to inform you that a meeting of Board of Directors was held today, Friday, 13th August, 2021, at the registered office of the company, which commenced at 04:00 p.m. and concluded at 05:30 p.m. and the Board considered the following agenda:

1. The Unaudited Standalone Financial Results for the First Quarter and Three Month ended as on 30th June, 2021 and Independent Auditor's Review Report received from M/s. S.N. Shah & Associates .
2. Approval of Notice convening 26th Annual General Meeting of the Company.
3. Noting of Secretarial Audit Report issued by M/s. Umesh Ved & Associates
4. Approval of the Directors' Report for the financial year ended on 31st March, 2021.
5. The Re-appointment of Mr. Harsh Jaju, Chartered Accountant as an Internal Auditor of the Company for the Financial Year 2021-22.
6. The Re-appointment of M/s. Umesh Ved & Associates as a Secretarial Auditor of the Company for the Financial year 2021-22.
7. The Re-appointment of Mr. Vipul Vashi (DIN: 06930448) as an Independent Director of the Company for a second term of further Period of five consecutive years
8. The Re-appointment of Mr. Pradeep Kumar Dad (DIN: 07658899), as an Independent Director of the Company for a second term of further Period of five consecutive years.

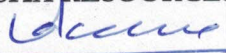
Kindly consider the above Disclosures as per applicable regulation of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015.

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

Thanking You,

Faithfully Yours,

FOR DISHA RESOURCES LIMITED



KRISHNA AWTAR KABRA
MANAGING DIRECTOR
DIN: 00650817

DISHA RESOURCES LIMITED

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CIN: L74110GJ1995PLC024869

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DRL/SE/2021-22/P19

August 13, 2021

To,
The Manager, Listing
BSE Limited
PhirozeJeejeebhoy Towers,
Dalal Street,
Mumbai- 400 001

Dear Sir/Madam,

Sub: Intimation of re-appointment of Mr. Vipul Vashi (DIN: 06930448) and Mr. Pradeep Kumar Dad (DIN: 07658899) as Independent Director (Regulation 30 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015)

Ref: Company Code: BSE: 531553

In compliance with Regulation 30 of the SEBI (Listing Obligations & Disclosure Requirements) Regulations, 2015 and based on the recommendations of the Nomination & Remuneration Committee, the Board of Directors at their meeting held today i.e., August 13, 2021 has re-appointed Mr. Vipul Vashi (DIN: 06930448) and Mr. Pradeep Kumar Dad (DIN: 07658899) as Independent Director of the Company.

Further, in compliance with circular no. LIST/COMP/14/2018-19 dated June 20, 2018 issued by BSE Limited, we wish to confirm that Mr. Vipul Vashi (DIN: 06930448) and Mr. Pradeep Kumar Dad (DIN: 07658899) have not been debarred from holding the office of Director by virtue of any SEBI order or any other authority.

Please consider the above in compliance with the Regulation 30 of SEBI (Listing Obligation and Disclosure Requirement) Regulation, 2015.

Further the details required under Regulation 30 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 read with SEBI Circular no. CIR/CFD/CMD/4/2015 dated September 09, 2015 are given in enclosed Annexure 1

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

Thanking You,

Faithfully Yours

FOR DISHA RESOURCES LIMITED



KRISHNA AWTAR KABRA
MANAGING DIRECTOR
DIN: 00650817

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Ahmedabad-380014**PHONE: (OFF).** 2754-0790, 27543060 **E-MAIL:** info@aacl.co.in**CIN:** L74110GJ1995PLC024869**Website:** www.aacl.co.in**Annexure 1**

- Re-appointment of Mr. Vipul Vashi (DIN: 06930448) as Independent Director of Disha Resources Limited.

Name of the Director	Mr. Vipul Vashi (DIN: 06930448)
Reason for change viz. appointment, resignation, removal, death or otherwise	The Board of Directors at its meeting held on 13 th August, 2021, approved the re-appointment of Mr. Vipul Vashi (DIN: 06930448) as Independent Director of the Company for a further term of Five (5) years with effect from ensuing Annual General Meeting. This re-appointment is subject to approval of shareholders at the ensuing Annual General Meeting of the Company.
Date of appointment/ cessation (as applicable)	Re-appointed with effect from ensuing Annual General Meeting
Term of Appointment	Five (5) years effective from ensuing Annual General Meeting subject to the approval of shareholders at the ensuing Annual General Meeting of the Company.
Brief Profile	Mr. Vipul Vashi has a good experience in the field of product management, professional communication and skills Business Strategy. Mr. Vipul Vashi is Mechanical Engineer in Diploma.
Disclosure of relationship between Directors	Mr. Vipul Vashi is not related to any Director of the Company.

- Re-appointment of Mr. Pradeep Kumar Dad (DIN: 07658899) as Independent Director of Disha Resources Limited.

Name of the Director	Mr. Pradeep Kumar Dad (DIN: 07658899)
Reason for change viz. appointment, resignation, removal, death or otherwise	The Board of Directors at its meeting held on 13 th August, 2021, approved the re-appointment of Mr. Pradeep Kumar Dad as Independent Director of the Company for a further term of Five (5) years with effect from 18.11.2021. This re-appointment is subject to approval of shareholders at the ensuing Annual General Meeting of the Company.
Date of appointment/ cessation (as applicable)	Re-appointed with effect from 18.11.2021
Term of Appointment	Five (5) years effective from 18.11.2021 subject to the approval of shareholders at the ensuing Annual General Meeting of the Company.
Brief Profile	Mr. Pradeep Kumar Dad has a good experience in the field of Accountancy and finance. Mr. Pradeep Kumar Dad is a Chartered Accountant from The Institute of Chartered Accountants of India and B. Com Graduate.
Disclosure of relationship between Directors	Mr. Pradeep Kumar Dad is not related to any Director of the Company.



Statement of Standalone Unaudited Financial Results for the Quarter ended on 30th June, 2021

(Rs. In Lakhs)

	Particulars	Quarter ended on			Year ended on
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	114.16	358.49	-	361.20
II	Other Income	-	36.43	-	36.43
III	Total Income (I+II)	114.16	394.92	-	397.63
IV	Expenses				
	(a) Cost of Materials consumed	-	-	-	-
	(b) Purchases of Stock-in-Trade	101.71	289.36	24.34	321.17
	(c) Change in inventories of finished goods, Stock-in-trade and work-in-progress	11.05	204.39	(135.54)	12.20
	(d) Employee benefits expense	2.85	4.86	2.76	13.14
	(e) Finance Costs	0.01	0.01	-	0.02
	(f) Depreciation and amortisation expense	-	-	-	-
	(f) Other expenses	0.11	5.12	0.05	7.25
	Total Expenses (IV)	115.73	503.74	(108.39)	353.78
V	Profit/(Loss) before exceptional items and tax (III-IV)	(1.57)	(108.82)	108.39	43.85
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(1.57)	(108.82)	108.39	43.85
VIII	Tax expenses:				
	(i) Current tax	-	6.84	-	6.84
	(ii) MAT Credit	-	(6.84)	-	(6.84)
	(iii) Deferred Tax	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(1.57)	(108.82)	108.39	43.85
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)	(1.57)	(108.82)	108.39	43.85
XIV	Other comprehensive Income				
	A- (i) Items that will not be reclassified to profit or loss	406.67	(268.89)	358.91	30.02
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(93.14)	61.52	(82.12)	(6.87)
	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)	311.96	(316.19)	385.18	67.00
	(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	731.55
XVII	Other Equity (excluding Revaluation Reserve) as per balance sheet of previous accounting year	772.37	460.41	778.59	460.41
XVIII	Earning per equity share (for continuing operation);				
	(1) Basic	4.26	(4.32)	5.27	0.92
	(2) Diluted	4.26	(4.32)	5.27	0.92
XIX	Earning per equity share (for discontinued operation);				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XX	Earning per equity share (for discontinued & continuing operations)				
	(1) Basic	4.26	(4.32)	5.27	0.92
	(2) Diluted	4.26	(4.32)	5.27	0.92

Sr. No.	Particulars	Quarter ended on			Year ended on
		30.06.2021	31.03.2021	30.06.2020	31.03.2021
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
1	SEGMENT REVENUE:				
-	Trading In Shares	12.12	32.75	-	35.46
-	Trading Others	102.04	325.74	-	325.74
	TOTAL SEGMENT REVENUE	114.16	358.49	-	361.20
2	SEGEMENT RESULTS:				
-	Trading In Shares				
	Purchases	-	0.94	24.34	0.94
	Less: Transferred to Investments	-	(31.81)	-	-
	Add\ (Less): Changes in Inventory	11.05	204.39	(135.54)	12.20
	Other Expenses	0.02	0.02	-	0.05
	Segment Results	1.05	(140.79)	111.20	22.27
-	Trading Others				
	Purchases	101.71	320.23	-	320.23
	Add\ (Less): Changes in Inventory	-	-	-	-
	Other Expenses	-	-	-	-
	Segment Results	0.33	5.51	-	5.51
	Total Segment Results	1.38	(135.28)	111.20	27.78
	Add: Unallocable Corporate Income	-	36.43	-	36.43
	Less: Unallocable Corporate Expenses (Net)	(2.95)	(9.97)	(2.81)	(20.36)
	Less: Exceptional Items	-	-	-	-
	Profit Before Tax	(1.57)	(108.82)	108.39	43.85
3	SEGEMENT ASSETS:				
-	Trading In Shares	-	11.05	321.34	11.05
-	Trading Others	325.89	272.65	-	272.65
	Add: Unallocable Assets	1,491.00	1,152.18	1,301.70	1,152.18
	Total Segment Assets	1,816.89	1,435.88	1,623.04	1,435.88
4	SEGEMENT LIABILITIES:				
-	Trading In Shares	-	-	109.18	-
-	Trading Others	303.69	236.89	-	236.89
	Add: Unallocable Liabilities	9.28	7.03	3.72	7.03
	Total Segment Liabilities	312.97	243.92	112.90	243.92
5	CAPITAL EMPLOYED:				
	Equity Share Capital	731.55	731.55	731.55	731.55
	Other Equity	772.37	460.41	778.59	460.41
	Total Capital Employed	1,503.92	1,191.96	1,510.14	1,191.96

Note:

- The above financial results recommended by the Audit Committee are considered and approved by the Board of Directors at its meeting held on August 13, 2021. 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.
- The figures for the quarter ended March 31, 2021 are the balancing figures between audited figures in respect of the full financial year and the published year to date figures upto nine months ended December 31, 2020.
- 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.
- Company had received Nil complaint from shareholder during the Quarter ended on 30.06.2021
- 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
- Figures have been regrouped, reclassified and rearranged wherever necessary.
- The above results of the Company are available on the Company's website www.acl.co.in and also on www.bseindia.com

DATE :- 13th August, 2021
PLACE :- AHMEDABAD

FOR AND ON BEHALF OF THE BOARD
DISHA RESOURCES LIMITED



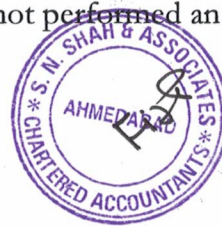
KRISHNA AWATAR KABRA
MANAGING DIRECTOR
DIN: 00650817



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, 2021, 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)

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Opp.Municipal Market,
Navrangpura, Ahmedabad.
© 9825048898, (O) 079-40098280.



Surat Branch

801, Center Point,
Ring Road,
Surat - 385002
© 9173320868



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**

Fir



**FIROJ G. BODLA
PARTNER
M. NO.: 126770
DATE: AUGUST 13, 2021
PLACE: AHMEDABAD
UDIN: 21126770AAAAGX6352**