

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/2025-26/P26

August 14, 2025

To,

The Manager, Listing

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street, Mumbai- 400 001

SYMBOL: DRL

ISIN: INE193D01019

CODE: 531553

Dear Sir/Madam,

Sub: Outcome of Board Meeting

With regard to above this is to inform you that a meeting of Board of Directors was held today, Thursday, 14th August, 2025, which Commenced at 12:00 p.m. and concluded at 01:20 p.m. and the Board considered the following agenda items along with other agenda items:

1. The Board of Directors has approved Unaudited Standalone Financial Results of the Company for the first quarter ended on 30th June 2025. Please find attached herewith the Standalone unaudited Financial Results along with the limited review report of Statutory Auditors in accordance with Regulation 33 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 - **Enclosed**.
2. The Board of Directors has appointed M/s. Umesh Ved & Associates, a peer reviewed firm as Secretarial Auditor of the company for a term of five consecutive financial years from 01.04.2025 to 31.03.2020, which is subject to the approval of the members. Brief profile of M/s. Umesh Ved & Associates is attached as - **Annexure A**.

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

Thanking You,

Faithfully Yours,

FOR DISHA RESOURCES LIMITED

DHWANI NAGAR

COMPANY SECRETARY AND COMPLIANCE OFFICER

M.NO: 71158

ENCL: As Above

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, 2025

		(Rs. In Lakhs)		
	Particulars	Quarter ended on		Year ended on
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited) (Audited)
I	Revenue from Operations	2.93	-	3.25
II	Other Income	0.01	4.02	1.18
III	Total Income (I+II)	2.94	4.02	1.18
IV	Expenses			
	(a) Cost of Materials Consumed	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	-
	(c) Change in inventories of finished goods, Stock-in-trade and work-in-progress	-	-	-
	(d) Employee Benefits Expense	4.85	4.63	18.13
	(e) Finance Costs	0.01	0.01	3.36
	(f) Depreciation and Amortisation Expense	0.04	0.04	0.13
	(g) Other Expenses	6.43	8.14	35.78
	Total Expenses (IV)	11.33	12.82	9.37
V	Profit/(Loss) before exceptional items and tax (III-IV)	(8.39)	(8.80)	(8.19)
VI	Exceptional Items	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(8.39)	(8.80)	(8.19)
VIII	Tax Expenses:			
	(i) Current Tax	-	0.59	-
	(ii) MAT Credit	-	-	-
	(iii) Deferred Tax	2.09	6.42	2.40
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(6.30)	(1.79)	(5.79)
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)	(6.30)	(1.79)	(5.79)
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	(324.35)	(658.33)	430.77
	(ii) Income tax relating to items that will not be reclassified to profit or loss	94.45	191.70	(125.44)
	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)	(236.20)	(468.42)	299.54
	(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)	2,855.30	3,091.22	3,388.57
XVIII	Earning per equity share (for continuing operation);			
	(1) Basic	(0.35)	(0.02)	4.08
	(2) Diluted	(0.35)	(0.02)	4.08
XIX	Earning per equity share (for discontinued operation);			
	(1) Basic	-	-	-
	(2) Diluted	-	-	-
XX	Earning per equity share (for discontinued & continuing operations)			
	(1) Basic	(0.35)	(0.02)	4.08
	(2) Diluted	(0.35)	(0.02)	4.08



Segmentwise Revenue, Results, Assets and Liabilities (Standalone)

(Rs. In Lakh)

Sr. No.	Particulars	Quarter ended on			Year ended on
		30.06.2025 (Unaudited)	31.03.2025 (Audited)	30.06.2024 (Unaudited)	31.03.2025 (Audited)
1	SEGMENT REVENUE:				
-	Trading In Shares	2.93	-	-	3.25
-	Trading Others	-	-	-	-
	TOTAL SEGMENT REVENUE	2.93	-	-	3.25
2	SEGEMENT RESULTS:				
-	Trading In Shares				
	Purchases	-	-	-	-
	Add\ (Less): Changes in Inventory	-	-	-	-
	Other Expenses	-	-	-	-
	Segment Results	2.93	-	-	3.25
-	Trading Others				
	Purchases	-	-	-	-
	Add\ (Less): Changes in Inventory	-	-	-	-
	Other Expenses	-	-	-	-
	Segment Results	-	-	-	-
	Total Segment Results	2.93	-	-	3.25
	Add: Unallocable Corporate Income	0.01	4.02	1.18	24.23
	Less: Unallocable Corporate Expenses (Net)	(11.33)	(12.82)	(9.37)	(57.40)
	Less: Exceptional Items	-	-	-	-
	Profit Before Tax	(8.39)	(8.80)	(8.19)	(29.92)
3	SEGEMENT ASSETS:				
-	Trading In Shares	-	-	-	-
-	Trading Others	10.92	10.92	10.92	10.92
	Add: Unallocable Assets	3,630.01	3,863.28	4,206.97	3,863.28
	Total Segment Assets	3,640.93	3,874.20	4,217.89	3,874.20
4	SEGEMENT LIABILITIES:				
-	Trading In Shares	-	-	-	-
-	Trading Others	-	-	-	-
	Add: Unallocable Liabilities	54.08	51.43	97.77	51.43
	Total Segment Liabilities	54.08	51.43	97.77	51.43
5	CAPITAL EMPLOYED:				
	Equity Share Capital	731.55	731.55	731.55	731.55
	Other Equity	2,855.30	3,091.22	3,388.57	3,091.22
	Total Capital Employed	3,586.85	3,822.77	4,120.12	3,822.77



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 14, 2025. 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 30.06.2025.

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)	2,855.30
Less: Reserve for Equity Instrument Through Other Comprehensive Income (OCI) created out of Fair Valuation of Investment in Shares	(2,439.67)
Net Worth As Per Section 2(57)	<u>1,147.18</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 :- 14th August, 2025

PLACE :- AHMEDABAD

FOR AND ON BEHALF OF THE BOARD
DISHA RESOURCES LIMITED



KRISHNA AWATAR KABRA
MANAGING DIRECTOR
DIN: 00650817

Additional Information pursuant to Regulations 52(4) of the SEBI(LODR) Regulations, 2015 for Standalone Financial Results for the Quarter Ended.

Statement of Standalone Financial Results for the Quarter Ended on June 30, 2025					
Sr. No.	Particulars	Quarter Ended			For the Year ended
		June 30,2025	March 31,2025	June 30,2024	March 31, 2025
		Un-audited	Audited	Un-audited	Audited
1	Debt-Equity Ratio	0.05	0.04	0.08	0.04
2	Debt Service Coverage Ratio	(5.99)	(5.70)	(6.16)	(2.02)
3	Interest Service Coverage Ratio	-	-	-	(0.13)
4	Net-Worth [In Lakhs]	1,147.18	1,153.47	1,220.10	1,153.47
5	Current Ratio	32.72	86.01	3.19	86.01
6	Long Term Debts to Working Capital	0.39	0.41	0.48	0.41
7	Current Liabilities Ratio	0.08	0.03	0.49	0.03
8	Total Debts to Total Assets	0.01	0.01	0.02	0.01
9	Debtors Turnover	-	-	-	0.30
10	Inventory Turnover	NA	NA	NA	NA
11	Operating Margin %	0.00%	0.00%	0.00%	-12.22%
12	Net Profit Margin %	NA	NA	NA	-1744.71%

Following Definitions have been used for the purpose of computation of ratios and other information:

	Ratio	Numerator	Denominator
1	Debt-Equity Ratio	Total Debts	Total Equity
2	Debt Service Coverage Ratio	Earnings Available For Debt Service	Interest+Principal Repayment
3	Interest Service Coverage Ratio	Earnings Available For Debt Service	Interest Payment
4	Net-Worth [In Lakhs]	Total Assets-Total Liabilities	
5	Current Ratio	Current Assets	Current Liabilities
6	Long Term Debts to Working Capital	Long Term Dets	Current Assets-Current Liabilities
7	Current Liabilities Ratio	Current Liabilities	Total Liabilities
8	Total Debts to Total Assets	Total Debts	Total Assets
9	Debtors Turnover	Revenue From Operations	Average Trade Receivables
10	Inventory Turnover	Cost of Materails Consumed, Trading Purchases, Changes in Inventory of Trading Goods and Direct Expenses	Average Inventory
11	Operating Margin %	Earnings Before Interest and Tax (EBIT)	Revenue From Operations
12	Net Proti Margin %	Profit After Tax	Revenue From Operations



Independent Auditor's Review Report On Quarterly Unaudited Standalone Financial Results of the Company Pursuant to the Regulation 33 and 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

**Review Report to,
The Board of Directors of,
DISHA RESOURCES LIMITED**

1. We have reviewed the accompanying Statement of Unaudited Standalone Financial Results of DISHA RESOURCES LIMITED ("the Company"), for the quarter ended on 30th June, 2025 ("the Statement") attached herewith, being submitted by the company pursuant to the requirement of Regulation 33 & 52 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended), including relevant circulars issued by the SEBI from time to time.
2. This Statement is the responsibility of the Company's Management and is approved by the Board of Directors, has been prepared in accordance with the recognition and measurement 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'), as amended, read with relevant rules issued thereunder 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 Engagements (SRE) 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" issued by the Institute of Chartered Accountants of India (the ICAI). This standard requires that we plan and perform the review to obtain moderate assurance as to whether the Statement is free of material misstatement. A review of interim financial information is limited primarily to inquiries of company personnel responsible for financial & accounting matters and analytical procedures applied to financial data and thus provides less assurance than an audit.



A review is substantially less in scope than an audit conducted in accordance with the Standards on Auditing 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.

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 recognition and measurement principles laid down in the applicable Indian Accounting Standards (Ind-AS) specified under section 133 of the Companies Act, 2013, read with applicable rules issued thereunder and other recognized accounting practices and policies has not disclosed the information required to be disclosed in terms of regulation 33 and 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.

**FOR, S N & ASSOCIATES,
CHARTERED ACCOUNTANTS,
FIRM REG. NO.: 109782W**

**FIROJ G. BODLA
PARTNER**

M. NO.: 126770

DATE: AUGUST 14, 2025

PLACE: AHMEDABAD

UDIN: 25126770BMITIU8963



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

ANNEXURE A**M/s. Umesh Ved & Associates – Appointment as Secretarial Auditor**

Sr. No.	Particulars	Details
1	Name of Auditor	M/s. Umesh Ved & Associates
2.	Reason for change viz. appointment, resignation, removal, death or otherwise;	Appointment
3.	Date of appointment	14.08.2025
4.	Term of appointment	1 (One) term of Five consecutive financial years from 01.04.2025 to 31.03.2030 (Subject to approval of members at the ensuing 30 th Annual General Meeting)
5.	Brief Profile	Established in the year of 1998, Umesh Ved & Associates is Ahmedabad based leading firm of practicing company secretaries. The firm is engaged in services of corporate laws compliances, advisory and consultancy, secretarial audit, certifications, acquisition, corporate due diligence, restructuring, M&A, legal takeover, compliances, corporate governance, Securities Law, IBC Law, appearance before the quasi-judicial bodies and adjudication authorities and allied services. The firm is well equipped all & necessary infrastructure and team with professionals. The firm has reputed listed and unlisted entities in its client list Detailed information of M/s Umesh Ved and Associates may be referred at their website at http: //www.umeshvedcs.com/
6.	disclosure of relationships between directors (in case of appointment of a director).	Not Applicable