

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/2024-25/P80

February 14, 2025

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

SYMBOL: DRL
ISIN: INE193D01019
CODE: 531553

Dear Sir/Madam,

Sub: Submission of unaudited financial result for the third quarter and nine months ended as on 31st December, 2024.

Ref: Regulation 33 of SEBI (LODR) 2015

With regard to the above, this is to inform you that a meeting of Board of Directors held today, Friday 14th February, 2025, has approved the unaudited standalone financial results for the third quarter and nine months ended 31st December, 2024 (***attached herewith and marked as Annexure - A***).

Took note of the limited review report on un-audited financial results for the third quarter and nine months ended 31st December, 2024 by the statutory auditors of the company. The said results along with the Limited Review Report given by M/s S N Shah & Associates, Chartered Accountants are attached herewith.

The results are also being uploaded on Company's website at www.disharesourcesltd.com

You are requested to kindly take the same in record

Thanking You,

Faithfully Yours,

FOR DISHA RESOURCES LIMITED

DHWANI NAGAR
COMPANY SECRETARY AND COMPLIANCE OFFICER
M.NO: 71158

Annexure A: Unaudited financial results along with limited review report

DISHA RESOURCES LIMITED

(CIN: L74110GJ1995PLC024869)

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

E-mail id: disharesourceslimited@gmail.com Website: www.disharesourcesltd.com Tele. No.+91-79-2754 0790

Unaudited Standalone Financial Results for the period ended on 31st December, 2024

	Particulars	For the Quarter			(Rs. In Lakhs) Except EPS and Face Value of Share		Year Ended On 31-Mar-24 Audited
		Ended On	Ended On	Ended On	Ended On	Ended On	
		31-Dec-24	30-Sep-24	31-Dec-23	31-Dec-24	31-Dec-23	
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	
I	Revenue from Operations	-	3.25	-	3.25	140.74	140.74
II	Other Income	18.91	0.12	1.62	20.21	278.05	318.42
III	Total Revenue (I+II)	18.91	3.37	1.62	23.46	418.79	459.16
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchase of stock in trade	-	-	-	-	139.48	139.48
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-	-	-	-	-	-
	Employee Benefits Expenses	4.64	4.84	4.02	13.50	11.52	15.54
	Finance Costs	3.34	0.01	0.01	3.35	0.02	0.22
	Depreciation and Amortization expense	0.04	0.02	0.02	0.09	0.03	0.06
	Other Expenses	2.11	20.21	1.44	27.64	8.44	11.50
	Total Expenses	10.13	25.08	5.49	44.58	159.49	166.80
V	Profit before exceptional and extraordinary items and tax (III-IV)	8.78	(21.71)	(3.87)	(21.12)	259.30	292.36
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	8.78	(21.71)	(3.87)	(21.12)	259.30	292.36
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	8.78	(21.71)	(3.87)	(21.12)	259.30	292.36
X	Tax Expenses						
	1) Current tax	(0.59)	-	0.65	(0.59)	(43.28)	(48.84)
	2) MAT Credit	-	-	(0.22)	-	14.42	17.62
	3) Deferred tax	(36.10)	0.52	-	(33.18)	-	41.30
	4) Short / (Excess) Provision	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(27.91)	(21.19)	(3.44)	(54.89)	230.44	302.44
XII	Profit / (Loss) from discontinuing operations	-	-	-	-	-	-
XIII	Tax expenses of discontinuing operations	-	-	-	-	-	-
XIV	Profit / (Loss) from discontinuing operations (after tax) (XII-XIII)	-	-	-	-	-	-
XV	Profit / (Loss) for the period (XI+XIV)	(27.91)	(21.19)	(3.44)	(54.89)	230.44	302.44
XVI	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	292.91	39.92	(698.01)	763.60	71.61	13.26
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(85.30)	(11.62)	203.26	(222.36)	(20.85)	(3.86)
	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	-	-	-	-	-	-
XVII	Total Comprehensive Income	179.70	7.11	(498.19)	486.35	281.20	311.84
XVIII	Paid up Equity Share Capital (Face Value Rs. 10/- each)	731.55	731.55	731.55	731.55	731.55	731.55
XIX	Other Equity Including Reserve for Equity Instrument Through Other Comprehensive Income (OCI)	3,559.60	3,395.67	3,057.13	3,559.60	3,057.13	3,089.02
XX	Earning per share						
	1) Basic	(0.38)	0.11	(6.81)	(0.75)	3.84	4.25
	2) Diluted	(0.38)	0.11	(6.81)	(0.75)	3.84	4.25



Segmentwise Revenue, Results, Assets and Liabilities (Standalone)

Sr. No.	Particulars	For the Quarter			For the Nine Months		Year
		Ended on 31-Dec-24 Unaudited	Ended on 30-Sep-24 Unaudited	Ended on 31-Dec-23 Unaudited	Enden on 31-Dec-24 Unaudited	Ended on 31-Dec-23 Unaudited	Ended on 31-Mar-24 Audited
1	SEGMENT REVENUE:						
-	Trading In Shares	-	3.25	-	3.25	-	-
-	Trading Others	-	-	-	-	140.74	140.74
	TOTAL SEGMENT REVENUE	-	3.25	-	3.25	140.74	140.74
2	SEGEMENT RESULTS:						
-	Trading In Shares						
	Purchases	-	-	-	-	-	-
	Add/(Less): Changes in Inventory	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	-
	Segment Results	-	3.25	-	3.25	-	-
-	Trading Others						
	Purchases	-	-	-	-	139.48	139.48
	Add/(Less): Changes in Inventory	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	0.16
	Segment Results	-	-	-	-	1.26	1.10
	Total Segment Results	-	3.25	-	3.25	1.26	1.10
	Add: Unallocable Corporate Income	18.91	0.12	1.62	20.21	278.05	318.42
	Less: Unallocable Corporate Expenses (Net)	(10.13)	(25.08)	(5.49)	(44.58)	(20.01)	(27.16)
	Less: Exceptional Items	-	-	-	-	-	-
	Profit Before Tax	8.78	(21.71)	(3.87)	(21.12)	259.30	292.36
3	SEGEMENT ASSETS:						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	10.92	10.92	10.92	10.92	10.92	10.92
	Add: Unallocable Assets	4,378.38	4,214.57	4,175.51	4,378.38	4,175.51	4,080.01
	Total Segment Assets	4,389.30	4,225.49	4,186.43	4,389.30	4,186.43	4,090.93
4	SEGEMENT LIABILITIES:						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	-	-	0.17	-	0.17	-
	Add: Unallocable Liabilities	98.15	98.27	397.58	98.15	397.58	270.36
	Total Segment Liabilities	98.15	98.27	397.75	98.15	397.75	270.36
5	CAPITAL EMPLOYED:						
	Equity Share Capital	731.55	731.55	731.55	731.55	731.55	731.55
	Other Equity	3,559.60	3,395.67	3,057.13	3,559.60	3,057.13	3,089.02
	Total Capital Employed	4,291.15	4,127.22	3,788.68	4,291.15	3,788.68	3,820.57

Notes:

- The above standalone financial results of the Company have been reviewed by the Audit Committee and approved by the Board of Directors at its meeting held on Friday, February 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.
- Figures for the quarter ended 31st December 2024 as reported in these financial results are the balancing figures between unaudited figures for the nine months period ended 31st December, 2024 and half year ended 30th September, 2024.
- 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 31.12.2024.
- 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.
- 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.
As per Section 2(57) Net-Worth of the Company as at 31st December, 2024 was as under:

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)	3,559.60
Less: Reserve for Equity Instrument Through Other Comprehensive Income (OCI) created out of Fair Valuation of Investment in Shares	(3,135.92)
Net Worth As Per Section 2(57)	1,155.23

The networth of the company is below Rs. 25.00 Crores.

- Figures have been regrouped, reclassified and rearranged wherever necessary.
- The above results of the Company are available on the Company's website www.disharesourcesltd.com and also on www.bseindia.com

DATE :- FEBRUARY 14, 2025
PLACE :- AHMEDABAD



FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED

KRISHNA AWATAR KABRA

Managing Director

(DIN: -00650817)



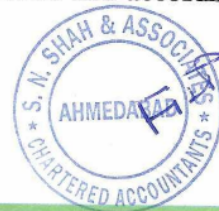
Independent Auditor's Review Report on Unaudited Standalone Quarterly and Nine Months Financial Results of the Company Pursuant to the Regulations 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

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

We have reviewed the accompanying statement of unaudited financial results ('the Statement') of **DISHA RESOURCES LIMITED** ('the Company') for the Quarter and Nine Months ended **31st December, 2024**, being submitted by the Company pursuant to the requirements of Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended).

This Statement, which is the responsibility of the Company's Management and 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, 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.

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 assurance 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 assurance than an audit. We have not performed an audit and accordingly, we do not express an audit opinion.



Based on our review conducted as above, nothing has come to our attention that causes us to believe that the accompanying statement prepared in accordance with applicable accounting standards i.e. Ind AS prescribed under Section 133 of the Act read with relevant Rules issued there under 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 (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**

**FIROJ G. BODLA
PARTNER
M. NO.: 126770
UDIN: 25126770BMITEC3307
DATE: 14TH FEBRUARY, 2025
PLACE: AHMEDABAD**

