

DISHA RESOURCES LIMITED

CIN: L74110GJ1995PLC024869

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

PHONE: (OFF). 2754-0790, 27543060

E-MAIL: disharesourceslimited@gmail.com **Website:** www.aacl.co.in

DRL/SE/2022-23/P22

August 13, 2022

To,

The Manager, Listing

BSE Limited

Phiroze Jeejeebhoy Towers,

Dalal Street,

Mumbai- 400 001

Dear Sir/Madam,

Sub: Submission of Unaudited financial result for the quarter ended 30.06.2022.

Ref: Regulation 33 of SEBI(LODR) 2015

With regard to the above, this is to inform you that a meeting of Board of Directors was held today, Saturday, 13th August, 2022, has approved the unaudited standalone financial results for the first quarter and three month ended 30th June, 2022. The results along with the Limited Review Report are attached herewith.

The results are also being uploaded on Company's website at aacl.co.in.

You are requested to kindly take the same in record

Thanking You,

Faithfully Yours,

DISHA RESOURCES LIMITED



KRISHNA AWATAR KABRA

MANAGING DIRECTOR

DIN: 00650817

DISHA RESOURCES LIMITED

Registered Office: 3, Rajesh Apartment, B/H Ajanta Commercial Estate, Off Ashram Road, Ahmedabad, Gujarat 380014
CIN: L74110GJ1995PLC024869 website: www.aacil.co.in email: kj_kabra@yahoo.co.in Tel: Ph. No.: +91-79-2754 0790

Statement of Standalone Unaudited Financial Results for the Quarter Ended on 30th June, 2022

		Quarter ended on			(Rs. In Lakhs)
Particulars		30.06.2022	31.03.2022	30.06.2021	Year ended on 31.03.2022
		(Unaudited)	(Audited)	(Unaudited)	(Audited)
I	Revenue from Operations	-	-	114.16	148.03
II	Other Income	-	33.35	-	38.72
III	Total Income (I+II)	-	33.35	114.16	186.75
IV	Expenses				
	(a) Cost of Materials Consumed	-	-	-	-
	(b) Purchases of Stock-in-Trade	-	-	101.71	128.86
	(c) Change in inventories of finished goods, Stock-in-trade and work-in-progress			11.05	11.05
	(d) Employee Benefits Expense	3.96	3.75	2.85	15.00
	(e) Finance Costs	-	0.01	0.01	0.75
	(f) Depreciation and Amortisation Expense	-	-	-	-
	(g) Other Expenses	4.40	5.13	0.11	10.81
	Total Expenses (IV)	8.36	8.89	115.73	166.47
V	Profit/(Loss) before exceptional items and tax (III-IV)	(8.36)	24.46	(1.57)	20.28
VI	Exceptional Items	-	-	-	-
VII	Profit/(Loss) before tax (V-VI)	(8.36)	24.46	(1.57)	20.28
VIII	Tax expenses:				
	(i) Current tax	-	(3.16)	-	(3.16)
	(ii) MAT Credit	-	3.16	-	3.16
	(iii) Deferred Tax	-	-	-	-
IX	Profit/(Loss) for the period from continuing operations (VII-VIII)	(8.36)	24.46	(1.57)	20.28
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)	(8.36)	24.46	(1.57)	20.28
XIV	Other Comprehensive Income				
	A- (i) Items that will not be reclassified to profit or loss	(122.75)	469.14	406.67	2,219.23
	(ii) Income tax relating to items that will not be reclassified to profit or loss	30.89	(117.63)	(93.14)	(558.54)
	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)	(100.22)	375.97	311.96	1,680.97
	(Comprising Profit/(Loss) and other Comprehensive Income for the period)				
XVI	Paid Up Equity Share Capital	731.55	731.55	731.55	731.55
	(Face Value of Rs.10/- each)				
XVII	Other Equity (excluding Revaluation Reserve)	2,041.17	2,141.39	772.37	2,141.39
XVIII	Earning per equity share (for continuing operation);				
	(1) Basic	(1.37)	5.14	4.26	22.98
	(2) Diluted	(1.37)	5.14	4.26	22.98
XIX	Earning per equity share (for discontinued operation);				
	(1) Basic	-	-	-	-
	(2) Diluted	-	-	-	-
XX	Earning per equity share (for discontinued & continuing operations)				
	(1) Basic	(1.37)	5.14	4.26	22.98
	(2) Diluted	(1.37)	5.14	4.26	22.98

Segmentwise Revenue, Results, Assets and Liabilities (Standalone)

(Rs. In Lakh)

Sr. No.	Particulars	Quarter ended on			Year ended on
		30.06.2022 (Unaudited)	31.03.2022 (Audited)	30.06.2021 (Unaudited)	31.03.2022 (Audited)
1	SEGMENT REVENUE:				
-	Trading In Shares	-	-	12.12	18.41
-	Trading Others	-	-	102.04	129.62
	TOTAL SEGMENT REVENUE	-	-	114.16	148.03
2	SEGEMENT RESULTS:				
-	Trading In Shares				
	Purchases	-	-	-	-
	Add\Less: Changes in Inventory	-	-	11.05	11.05
	Other Expenses	-	-	0.02	0.02
	Segment Results	-	-	1.05	7.34
-	Trading Others				
	Purchases	-	-	101.71	128.86
	Add\Less: Changes in Inventory	-	-	-	-
	Other Expenses	-	-	-	-
	Segment Results	-	-	0.33	0.76
	Total Segment Results	-	-	1.38	8.10
	Add: Unallocable Corporate Income	-	33.35	-	38.72
	Less: Unallocable Corporate Expenses (Net)	(8.36)	(8.89)	(2.95)	(26.54)
	Less: Exceptional Items	-	-	-	-
	Profit Before Tax	(8.36)	24.46	(1.57)	20.28
3	SEGEMENT ASSETS:				
-	Trading In Shares	-	-	-	-
-	Trading Others	41.23	41.23	325.89	41.23
	Add: Unallocable Assets	3,057.04	3,155.47	1,491.00	3,155.47
	Total Segment Assets	3,098.27	3,196.70	1,816.89	3,196.70
4	SEGEMENT LIABILITIES:				
-	Trading In Shares	-	-	-	-
-	Trading Others	19.67	20.05	303.69	20.05
	Add: Unallocable Liabilities	305.88	303.71	9.28	303.71
	Total Segment Liabilities	325.55	323.76	312.97	323.76
5	CAPITAL EMPLOYED:				
	Equity Share Capital	731.55	731.55	731.55	731.55
	Other Equity	2,041.17	2,141.39	772.37	2,141.39
	Total Capital Employed	2,772.72	2,872.94	1,503.92	2,872.94

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, 2022. 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, 2022 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, 2021.
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 30.06.2022
- 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.aacleo.in and also on www.bseindia.com

DATE :- 13th August, 2022
PLACE :- AHMEDABAD

FOR AND ON BEHALF OF THE BOARD
DISHA RESOURCES LIMITED



KRISHNAAWTAR 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, 2022, 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.

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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**

Handwritten signature



**FIROJ G. BODLA
PARTNER**

M. NO.: 126770

DATE: AUGUST 13, 2022

PLACE: AHMEDABAD

UDIN: 22126770A04NAE6506