

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/P50

09th November, 2023

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

Dear Sir/Madam,

**Sub: Submission of Unaudited Financial Result for The Quarter & Half Year Ended as
on 30th September, 2023**

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, Thursday 09th November, 2023, has approved the unaudited standalone financial results for the quarter & half year ended as on 30th September, 2023. The 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

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

ENCL: As above

DISHA RESOURCES LIMITED

[CIN: L74110GJ1995PLC024869]

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

E-mail id: kj_kabra@yahoo.co.in Website: www.disharesourcesltd.com Tele. No.+91-79-2754 0790

Unaudited Standalone Financial Results for the period ended on September, 2023

(Rs. In Lakhs) Except EPS and Face Value of Share

	Particulars	Quarter			Half Year		Year
		Ended on					
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
I	Revenue from operations	140.74	-	-	140.74	-	371.19
II	Other Income	1.17	275.26	30.27	276.43	30.27	67.70
III	Total Revenue (I+II)	141.91	275.26	30.27	417.17	30.27	438.89
IV	Expenses						
	Cost of Material Consumed	-	-	-	-	-	-
	Purchase of Stock in Trade	139.48	-	-	139.48	-	367.96
	Changes in inventories of Finished Goods, Work-in-Progress and Stock-in-trade	-	-	-	-	-	-
	Employee Benefits Expenses	4.02	3.48	3.96	7.50	7.92	14.84
	Finance Costs	-	0.01	0.01	0.01	0.01	0.02
	Depreciation and amortization expense	0.01	-	-	0.01	-	-
	Other Expenses	0.97	6.03	1.13	7.00	5.53	11.54
	Total Expenses	144.48	9.52	5.10	154.00	13.46	394.36
V	Profit before exceptional and extraordinary items and tax (III-IV)	(2.57)	265.74	25.17	263.17	16.81	44.53
VI	Exceptional Items	-	-	-	-	-	-
VII	Profit before extraordinary items and tax (V-VI)	(2.57)	265.74	25.17	263.17	16.81	44.53
VIII	Extraordinary items	-	-	-	-	-	-
IX	Profit before tax (VII-VIII)	(2.57)	265.74	25.17	263.17	16.81	44.53
X	Tax Expenses						
	1) Current tax	0.43	(44.36)	(2.62)	(43.93)	(2.62)	(6.95)
	2) MAT Credit	(0.15)	14.79	2.62	14.64	2.62	1.50
	3) Deferred tax	-	-	-	-	-	-
	4) Short / (Excess) Provision	-	-	-	-	-	-
XI	Profit (Loss) for the period from continuing operations (IX-X)	(2.29)	236.17	25.17	233.88	16.81	39.08
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)	(2.29)	236.17	25.17	233.88	16.81	39.08
XVI	Other Comprehensive income						
	A) (i) Items that will not be reclassified to profit or loss	764.03	5.59	404.23	769.62	281.48	777.80
	(ii) Income tax relating to items that will not be reclassified to profit or loss	(222.48)	(1.63)	(101.73)	(224.11)	(70.84)	(226.49)
	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	539.26	240.13	327.67	779.39	227.45	590.39
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 excluding Revaluation Reserve	3,555.51	2,904.22	2,368.34	3,555.51	2,368.34	2,729.28
XX	Earning per share						
	1) Basic	7.37	3.28	4.48	10.65	3.11	8.07
	2) Diluted	7.37	3.28	4.48	10.65	3.11	8.07



Segmentwise Revenue, Results, Assets and Liabilities (Standalone)

Sr. No.	Particulars	Quarter			Half Year		Year
		Ended on					
		30-Sep-23	30-Jun-23	30-Sep-22	30-Sep-23	30-Sep-22	31-Mar-23
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Audited
1	SEGMENT REVENUE:						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	140.74	-	-	140.74	-	371.19
	TOTAL SEGMENT REVENUE	140.74	-	-	140.74	-	371.19
2	SEGEMENT RESULTS:						
-	Trading In Shares						
	Purchases	-	-	-	-	-	-
	Add\(\Less): Changes in Inventory	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	-
	Segment Results	-	-	-	-	-	-
-	Trading Others						
	Purchases	139.48	-	-	139.48	-	367.96
	Add\(\Less): Changes in Inventory	-	-	-	-	-	-
	Other Expenses	-	-	-	-	-	0.05
	Segment Results	1.26	-	-	1.26	-	3.18
	Total Segment Results	1.26	-	-	1.26	-	3.18
	Add: Unallocable Corporate Income	1.17	275.26	30.27	276.43	30.27	67.70
	Less: Unallocable Corporate Expenses (Net)	(5.00)	(9.52)	(5.10)	(14.52)	(13.46)	(26.35)
	Less: Exceptional Items	-	-	-	-	-	-
	Profit Before Tax	(2.57)	265.74	25.17	263.17	16.81	44.53
3	SEGEMENT ASSETS:						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	176.99	10.92	21.24	176.99	21.24	180.40
	Add: Unallocable Assets	4,547.07	3,897.43	3,387.63	4,547.07	3,387.63	3,677.61
	Total Segment Assets	4,724.06	3,908.35	3,408.87	4,724.06	3,408.87	3,858.01
4	SEGEMENT LIABILITIES:						
-	Trading In Shares	-	-	-	-	-	-
-	Trading Others	164.81	-	-	164.81	-	168.10
	Add: Unallocable Liabilities	272.19	272.58	308.98	272.19	308.98	229.08
	Total Segment Liabilities	437.00	272.58	308.98	437.00	308.98	397.18
5	CAPITAL EMPLOYED:						
	Equity Share Capital	731.55	731.55	731.55	731.55	731.55	731.55
	Other Equity	3,555.51	2,904.22	2,368.34	3,555.51	2,368.34	2,729.28
	Total Capital Employed	4,287.06	3,635.77	3,099.89	4,287.06	3,099.89	3,460.83

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 Thursday, November 9, 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.
- Figures for the quarter ended 30th September 2023 as reported in these financial results are the balancing figures between unaudited figures for the half year ended 30th September, 2023 and quarter ended 30th June, 2023.
- 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 30.09.2023.
- 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.disharesourcesltd.com and also on www.bseindia.com

DATE :- NOVEMBER 9, 2023
PLACE :- AHMEDABAD

FOR AND ON BEHALF OF THE BOARD



DISHA RESOURCES LIMITED
Krishna Awtar Kabra
KRISHNA AWATAR KABRA
Managing Director
(DIN: -00650817)

DISHA RESOURCES LIMITED

(CIN: L74110GJ1995PLC024869)

Registered Office: 3, Rajesh Apartment, B/H Ajanta Commercial Estate, Off Ashram Road, Ahmedabad, Gujarat - 380014
E-mail id: kj_kabra@yahoo.co.in Website: www.disharesourcesltd.com Tele. No.+91-79-2754 0790

Unaudited Standalone Financial Results for the period ended on September, 2023
Statement of Assets & Liabilities

Particulars		(Rs. In Lakhs)	
		AMOUNT IN Rs. 30-Sep-2023 Un-Auditted	AMOUNT IN Rs. 31-Mar-2023 Audited
I. ASSETS			
1 Non Current Assets			
(a)	Property, Plant & Equipment	0.32	-
(b)	Capital Work in progress	-	-
(c)	Investment Properties	-	-
(d)	Goodwill	-	-
(e)	Other Intangible Assets	-	-
(f)	Intangible assets under development	-	-
(g)	Biological assets other than bearer plants	-	-
(h)	Financial assets		
(i)	Non current Investments	3,742.41	3,196.90
(ii)	Trade receivables	-	-
(iii)	Loans & Advances	566.07	151.32
(iv)	Others - Security Deposit	0.01	0.01
(i)	Deferred tax assets (net)	-	-
(j)	Income tax assets (net)	-	-
(k)	Other Non-current assets	-	-
	Total Non- Current Assets	4,308.81	3,348.23
2 Current assets			
(a)	Inventories	-	-
(b)	Financial assets		
(i)	Investments	-	-
(ii)	Trade Receivables	176.99	180.40
(iii)	Cash and Cash Equivalents	0.67	1.43
(iv)	Bank balance other than (iii) above	-	-
(v)	Loans & Advances	200.00	305.00
(vi)	Others (Balances with Government Authorities and Other Receivables)	7.99	7.99
(c)	Current Tax Assets (net)	-	-
(d)	Other Current Assets	29.60	14.96
	Total Current Assets	415.25	509.78
	Total Assets	4,724.06	3,858.01
II. EQUITY AND LIABILITIES			
1 Equity			
(a)	Equity Share Capital	731.55	731.55
(b)	Other Equity	3,555.51	2,729.28
	Total Equity	4,287.06	3,460.83
2 Liabilities			
Non-Current Liabilities			
(a)	Financial Liabilities		
(i)	Borrowings	-	-
(ii)	Trade Payables	-	-
(iii)	Other financial liabilities (other than those specified in (b))	-	-
(b)	Provisions	-	-
(c)	Deferred tax liabilities (net)	-	-
(d)	Other non-current liabilities	-	-
	Total Non-Current Liabilities	-	-
3 Current liabilities			
(a)	Financial Liabilities		
(i)	Borrowings	225.00	225.00
(ii)	Trade Payables		
	i. total outstanding dues of micro enterprises and small enterprises	-	-
	ii. total outstanding dues of creditors other than micro enterprises and small enterprises	167.97	168.86
(iii)	Other financial liabilities (other than those specified in (c))	-	-
(b)	Other Current Liabilities	0.20	0.47
(c)	Provisions	-	-
(d)	Current Tax Liabilities (Net)	43.83	2.85
	Total Current Liabilities	437.00	397.18
	Total Liabilities	437.00	397.18
	Total Equity and Liabilities	4,724.06	3,858.01

DATE:-NOVEMBER 9, 2023
PLACE :- AHMEDABAD



FOR AND ON BEHALF OF THE BOARD

DISHA RESOURCES LIMITED

Krishna Awtar Kabra
KRISHNA AWATAR KABRA
Managing Director

Cash Flow Statement

PARTICULARS	AMOUNT IN	AMOUNT IN	AMOUNT IN
	Rs. 30-Sep-2023	Rs. 30-Sep-2022	Rs. 31-Mar-2023
	Un-Auditted		Audited
Cash flow from operating activities:			
Net profit before tax as per statement of profit and loss	263.17	16.81	44.53
Adjusted for:			
Provision for gratuity	-	-	-
Depreciation & amortization	0.01	-	-
Profit on sale of fixed assets	-	-	-
Profit on sale of Investments	(275.26)	(29.60)	(34.91)
Interest & finance costs	-	-	-
Interest Income	-	-	(24.95)
Dividend Income	(1.17)	(0.67)	(7.84)
Operating cash flow before working capital changes	(13.25)	(13.46)	(23.17)
Adjusted for:			
(Increase)/ decrease in inventories	-	-	
(Increase)/ decrease in trade receivables	3.41	20.00	(139.48)
(Increase)/ decrease in other non-current assets & Loans & Advances	(414.75)	(73.08)	16.56
(Increase)/ decrease in Loans & Advances	105.00	40.00	(15.00)
(Increase)/ decrease in other current assets	-	(0.12)	0.31
Increase/ (decrease) in other current/non current liabilities	-	(0.21)	
Increase/ (decrease) in trade payables	(0.88)	(17.20)	148.80
Increase/ (decrease) in other financial liabilities	(0.27)		0.25
Increase/ (decrease) in short term provisions			-
Increase/ (decrease) in MAT credit entitlement			-
Increase/ (decrease) in long term provisions			-
Cash generated from / (used in) operations	(320.74)	(44.07)	(11.73)
Income taxes paid (Net)	(2.97)		(4.09)
Net cash generated from/ (used in) operating activities [A]	(323.71)	(44.07)	(15.82)
Cash flow from investing activities:			
Purchase of fixed assets	(0.32)	-	-
Sale of fixed assets	-	-	-
Increase/ decrease in short term loans and advances	-	-	-
Increase/ decrease in long term loans and advances	-	-	-
Increase/ decrease in other Bank balance	-	-	-
Purchase of Non-current investments	-	(84.38)	(84.38)
Sale of Non-current investments	322.10	128.17	145.54
Interest received	-	-	24.95
Dividend received	1.17	0.67	7.84
Increase/decrease in other security deposits			
Net cash flow from/(used) in investing activities [B]	322.95	44.46	93.95
Cash flow from financing activities:			
Proceeds from long term borrowing (net)	-		-
Repayment from short term borrowing (net)			(78.50)
Proceeds from short term borrowing (net)	-	-	-
Interest paid			-
Net cash flow from/(used in) financing activities [C]	-	-	(78.50)
Net increase/(decrease) in cash & cash equivalents [A+B+C]	(0.76)	0.39	(0.36)
Cash & cash equivalents as at beginning of the year	1.43	1.79	1.79
Closing Balance of Cash & Cash Equivalents	0.67	2.18	1.43

DATE :-NOVEMBER 9, 2023
PLACE :- AHMEDABAD

FOR AND ON BEHALF OF THE BOARD



DISHA RESOURCES LIMITED

KRISHNA AWATAR KABRA

Managing Director
(DIN: -00650817)



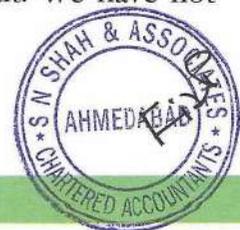
Independent Auditor's Review Report on Standalone Unaudited Quarterly Financial Results of the Company Pursuant to the Regulation 33 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (as amended)

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

We have reviewed the accompanying statement of Standalone Unaudited Financial Result of **M/s. Disha Resources Limited** ("the Company") for the Quarter and six months ended on September 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).

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.

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 provides 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



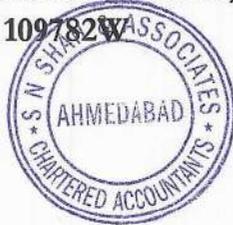
Gandhidham Branch

204, Sunshine Arcade,
Gandhidham-Kutch - 370201

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: 9TH NOVEMBER, 2023

PLACE: AHMEDABAD

UDIN: 23126770BGWHFS9278